The Bombay Gazette

No. 11,586 New Series. BOMBAY:—TUESDAY, JANUARY 19, 1886.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

STEAM TO ADEN, SUEZ, PORT SAID, MALTA, GIBRALTAR, PLYMOUTH, LONDON, BRINDISI, VENICE, TRIESTE, AND MARSEILLES.

PROGRAMME OF DEPARTURES.

Vessels.	Tons	H. P.	Captains.	FRIDAY
— ASSAM	3038	500	W. J. Nantes	22nd Jan.
L MINZAPORE	3697	600	H. Harvey	29th ,,
M VERONA	3116	949	M. de Horne	5th Feb.
L CATHAY	2933	540	J. P. Hassall	12th ,,
— GWALIOR	3753	500	P. Harris	19th ,,
L GANGES	4198	800	C. Stewart	26th ,,
M SIAM	30.1	500		5th Mar.
L NEPAUL	3583	600	T. J. Alderton	12th ,,
— NIZAM	3755	500	W. J. Webber	19th ,,
L THAMES	4103	800	W. A. Seaton	26th ,,
M AUSTRALIA	3951	540	E. Ashdown	2nd April.
L PESHAWUR	3930	600	L. H. Moule	9th ,,
— ASSAM	3038	500	W. J. Nantes	16th ,,
L CLYDE	4154	540	E. M. Edmond	23rd ,,
M MALWA	3959	500	G. W. Atkinson	30th ,,
L HYDASPES	2934	540	G. S. rivener	7th May.
— GWALIOR	3753	500	P. Harris	14th ,,
L SURAT	3142	550	C. K. Edwards	21st ,,
				TUESDAY
M CATHAY	2933	540	J. P. Hassall	25th ,,

The steamers marked L proceed direct to London via Malta; and those marked M via Marseilles. By the latter, passengers for London change vessels at Suez. All London steamers call at Plymouth.

A steam-barge will leave the Company's Dockyard, Mazagon, at 3 p. m. on the day of sailing to convey passengers on board.

STEAM TO COLOMBO, STRAITS, CHINA, JAPAN, AND AUSTRALIA.

Vessels.	Tons. H.P.	Captains.	1886.
PESHAWUR	3930 600	L. H. Moule	22nd Jan.
CLYDE	4154 540	E. M. Edmond	5th Feb.
HYDASPES	2934 500	G. Scrivener	19th ,,
ANCONA	3125 600	A. G. Murray	5th March.

Return Tickets are now issued at greatly reduced rates to all ports, for particulars of which apply to

F. D. PARKER,
Superintendent P. & O. S. N. Company.

Bombay, January 18, 1886.

PENINSULAR AND ORIENTAL COMPANY.

BRINDISI ROUTE.

THROUGH TICKETS from BOMBAY to LONDON *viâ* Brindisi, including the Continental Railway Fare, are now issued on favorable terms; and return tickets available for three and six months. Tickets can also be obtained which allow passengers to travel 1st class by the steamer and 2nd class by rail from Brindisi to London.

MARSEILLES ROUTE.

STEAMERS leave BOMBAY for MARSEILLES and LONDON direct every four weeks (see general advertisement), and the voyage to the former port is accomplished in 19 days in fair weather (21 days during the Monsoon). The Railway journey from Marseilles to London occupies about 27 hours.

Fares to London, by the sea route or *viâ* Marseilles, including the Railway Fare across the Continent:—
First Class, Rs. 600. Second Class, Rs. 370.

Coupons for the Railway journey must be taken before leaving India.

Return Tickets are also issued, for particulars of which and all other information on the subject, apply to

F. D. PARKER,
Superintendent, P. and O. S. N. Co.

Bombay, Dec. 29, 1885.

NAVIGAZIONE GENERALE ITALIANA

SOCIETA RIUNITE FLORIO RUBATTINO.

THE Regular Mail-steamers leave BOMBAY on the 1st of each month at noon, calling at ADEN, SUEZ, PORT SAID, MESSINA, NAPLES, GENOA, and MARSEILLES, starting from GENOA on the 24th of every month for BOMBAY.

FARE to all Ports of Italy Rs. 300, Rs. 340, Rs. 150, for First, Second, and Third Class, respectively, inclusive of Wine. Infants are allowed free. Children over three and under ten years, half fare. Families will be allowed liberal discount. To Marseilles Rs. 20, 10, and 5 extra, for First, Second, and Third Class, respectively.

Passengers' heavy Baggage will be delivered at LONDON, FREE OF CHARGE, to the extent allowed in the Handbooks.

A discount of 25, 20, and 10 per cent. is allowed Passengers returning within three, six, and twelve months, respectively, from the date of LANDING.

The following or other First Class Steamers will leave Bombay:—

	Tons. H.P.	
MANILLA	5,000 850	1st Feb. 1886
DOMENICO BALDUINO (late China)	5,000 850	1st Mar. 1886
RAFFAELE RUBATTINO	5,000 850	1st April 1886

Steam Launch leaves Apollo Bunder between 10 and 11 a.m. on the day of sailing, with Passengers and their Baggage.

Through Railway Tickets available for 17 days to London *viâ* Calais or Brighton, both from Genoa and Naples, are issued here.

For Handbooks of information and other particulars apply to

F. BOZZONI,
Agent.

Sassoon House, Elphinstone Circle, Bombay, Nov. 3, 1885.

AUSTRO-HUNGARIAN

LLOYD'S S. N. Co.

REGULAR LINE OF STEAMERS BETWEEN BOMBAY, BRINDISI, AND TRIESTE, *VIA* CANAL.

Steamers.	Captains	Tons.	H. P.	To sail 1886
TIFANIA	G. Maborich	4,100	600	2nd Feb.
MEDUSA	H. Deperis	3,500	550	2nd Mar.
ELEKTRA	G. Ragusin	4,200	600	3rd April.
PANDORA	G. Metlel	3,500	550	16th ,,
BERENICE	V. B. Verona	3,500	550	3rd May.

A Surgeon and Stewardess on board of every Steamer.

RATES OF PASSAGE MONEY.

	1st Class.	2nd Class.	Deck
TRIESTE OR BRINDISI	Rs. 500	Rs. 300	Rs. 120

RETURN TICKETS are now issued available for SIX MONTHS at the following rates:—

	1st Class.	2nd Class.
TRIESTE OR BRINDISI	Rs. 800	Rs. 450

Above rates include Wines supplied at meals.

Steamers for BOMBAY leave TRIESTE on the 5th, and BRINDISI on the 7th, of each month.

The Company's steam launch will be in attendance at the Apollo-bunder on the day of sailing to convey passengers and their luggage to the steamer, free of charge.

STEAM TO COLOMBO, PENANG, SINGAPORE AND HONGKONG.

Steamer.	Captain.	Tons.	H.P.	To sail 1886.
ELEKTRA	G. Ragusin	4,200	600	31st Jan.

For further particulars, freight, passage, &c., &c., apply to

J. JANNI,
Agent.

Sassoon House, Church-gate-street,
Bombay, Jan. 16th, 1886

CLAN LINE OF STEAMERS.

THE following sailings have been arranged:—

BOMBAY TO LIVERPOOL DIRECT.

Steamers.	Tons.	Comdrs,	About 1886
*CLAN FORBES	2,450	J. A. Guard	26th Jan.
,, OGILVIE	2,450	G. Nelson	4th Feb.

* This steamer does not carry passengers.

To be followed by other first-class steamers at regular intervals.

Each steamer carries a properly qualified Surgeon and Stewardess, and Wines can be had on board at moderate prices.

The steamers have excellent accommodation for first-class passengers.

For information as to rates of Passage, &c., apply to

FINLAY, MUIR & Co.,
Agents.

Bombay, 15th January, 1886.

CIE. NATIONALE DE NAVIGATION.

THE well-known and fast sailing s. s. COLOMBO, Captain HUSSON, will sail direct for Marseilles on the 20th February next.

She carries a Doctor and Stewardess.

For Passage, &c., apply to

RALLI BROTHERS,
Agents.

Bombay, 11th January 1886.

SHIPS-BINOCULARS,

NIGHT-GLASSES,

of extraordinary power and large fields

BY D. MCGREGOR and CO.

A fine selection on hand.

FAVRE, LEUBA & CO.

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED)

Intend to despatch Steamers as follows:—

FOR KURRACHEE AND KATTYWAR COAST.

S. S. "BURMAH," 1,081 tons, on FRIDAY, 22nd January, 1886, at 11 a.m., calling at Veraval, Mangarole, Pore Bunder, and Cutch Mandvie, weather permitting.

FOR KURRACHEE AND PERSIAN GULF.

S. S. "ASSYRIA," 1,497 tons, on TUESDAY, 19th January, (on arrival of outward English Mail), calling at Kurrachee, Bunder Abbas, Lingah, Bahrein, Bushire, Fao, and Busreh, in the foregoing or any order, weather permitting.

FOR COAST AND CALCUTTA.

S. S. "AGRA," 1,907 tons, on WEDNESDAY, 20th January, at 5 p.m., calling at such ports as may be arranged. Particulars can be ascertained on application to the undersigned.

MACKINNON, MACKENZIE & Co.,
Bombay, 18th January, 1886. Agents.

PASSENGER SEASON, 1886.

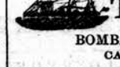
ANCHOR LINE.

A first-class STEAMER of this Line will leave BOMBAY for LIVERPOOL and LIVERPOOL for BOMBAY, regularly once a fortnight.

Favourable terms for return passages.

W. & A. GRAHAM & Co.,
ombay, 26th November, 1885. Agents.

HALL LINE OF STEAMERS.



THE following sailings have been arranged:—

BOMBAY TO LIVERPOOL.

CALLING AT MALTA.

Capts:	Tons.	H.-P.		
S.S. RYDAL HALL	Buck	2700	400	on or about 4th Mar.
S.S. WISTOW HALL	Verrill.	2700	450	on or about 28th ,,

Each Steamer carries a Surgeon and Stewardess.

For further particulars apply to

EDWARD BATES & Co.,
Bombay, 6th January, 1886. Agents.

NEW ADVERTISEMENTS.

TREACHER'S MILK PUNCH.

FOR COCK-TAILS AND PICK-ME-UPS.

Per doz. Rs. 24 Cash.

TREACHER & Co., LIMITED,
BOMBAY, BYCULLA AND POONA.

TREACHER'S CHERRY-BRANDY,

MADE from selected Kent Morellas, is of its kind the finest Liqueur imported

Cash Rs. 2-12 per bottle.

TREACHER & COMPANY, Ld.,
BOMBAY, BYCULLA AND POONA.

DRY PLYMOUTH GIN.

TREACHER & COMPANY solicit a trial of this famed Spirit, which, from its PURITY and PALATABLE FLAVOUR, is establishing for itself a favourable reputation.

Cash Rs. 18-0 per dozen.

TREACHER & COMPANY, Ld.,
BOMBAY, BYCULLA AND POONA.

IRISH WHISKY.

THOSE who prefer an IRISH WHISKY will find our brand extremely good, our present holdings are finer and more mellow than usual, no Irish Whisky imported into India can be compared with it.

Cash Price, Rs. 22-8 per dozen.

TERACHER AND CO., Limited,
BOMBAY, BYCULLA AND POONA.

NEW ORIENTAL BANK CORPORATION, LIMITED.

NOTICE.

AN AD-INTERIM DIVIDEND at the rate of 5 per cent. per annum has been declared for the half-year ended 30th September, 1885.

Holders of "BEARER" Shares will receive payment on presentation of the Coupons at the Office here.

By order of the Directors,
A. F. SIMPSON,
Manager.

Bombay, 16th January, 1886.

THE COLABA LAND AND MILL CO., LIMITED.

TENDERS will be received at the Co.'s Office up to the 19th instant, inclusive, for the COLLECTION OF FEES for accommodation of Carts and Cattle on the vacant ground at the Victoria and Colaba Properties of the Company during the current year.

The Company does not bind itself to accept the lowest or any tender.

By order of the Board,
K. R. CAMA, Secretary.

Victoria-bunder Colaba, 11th January, 1886.

THE BOMBAY SAW MILLS COMPANY, Limited.

NOTICE is hereby given that the ANNUAL GENERAL MEETING of the shareholders of the above Company will be held at the Registered Office of the Company, No. 3, Church-lane, Fort, on TUESDAY, the 19th January, 1886, at 4 p.m., to transact the following business:—

1. To receive and consider the Directors Report and to pass the Audited Accounts for the year ending 31st July, 1885.
2. To elect Directors in room of those who retire by rotation.
3. To appoint Auditors and fix their remuneration.

The TRANSFER BOOKS of the Company will be CLOSED from 9th to 19th instant, both days inclusive.

By order of the Directors.
EWART, LATHAM & Co.,
Secretaries and Treasurers.

Bombay, 7th January, 1886.

NOTICE.

IT is intended to erect in the neighbourhood of Lahore a College building for the education of the sons of Rulers, Chiefs, and native gentlemen of position in the Punjab.

2. Designs for this building are invited by the Committee of Management, who will pay an HONORARIUM of Rs. 2,000 (Rs. Two Thousand) for the design which they may accept.

3. All that will be required in the first instance is
(*a*). A ground plan.
(*b*). An elevation.
(*c*). A section drawing showing general features of construction.
(*d*). A general description of the building with a detailed statement of the materials to be employed in construction.
(*e*). A certificate that the entire cost of construction throughout will not exceed Rs. 1,60,000 approximately.

But the author of the design which may be accepted will be required, as a condition antecedent to payment of the HONORARIUM, to furnish within three months of notice of acceptance complete drawings, estimates and specifications necessary for the construction of the building; and also to make the design with above plans and documents over to the Committee as their property.

4. The accommodation required is one theatre or speech-room about 52 by 30 feet; five class-rooms about 22 by 20 feet; a library about 40 by 30 feet; play-room, laboratory, Principal's room, visitors' room, office, each of the same size as the class-rooms; together with lavatory accommodation. The plan must be so arranged as to admit of the construction of the theatre or speech-room together with the five class-rooms and lavatories as a building complete in itself for immediate use, but capable of having the other accommodation added when required; and also of being still further extended should necessity arise.

5. The papers (*a*), (*b*), (*c*), (*d*), and (*e*), referred to in para. 3 should be submitted on or before 20th April, 1886, to the JUNIOR SECRETARY TO THE PUNJAB GOVERNMENT, LAHORE, who is the Secretary to the Committee of Management. The Committee will take the papers submitted into consideration immediately after the 20th of April.

6. No design submitted should be marked with the name of the author, but with some selected motto or device, and the author's name and address should be enclosed in a sealed envelope marked with the same motto or device and forwarded along with the design.

7. The Committee are not bound to accept any of the designs submitted, and no person submitting an unaccepted design or papers will have any claim against the Committee except for the return of the design and papers furnished by him.

By order,
R. G. THOMSON,
Secy. to Committee of Management,
Punjab Chiefs' College.

Dated Lahore, 7th January, 1886.

UNRIVALLED SHERRIES.

CASH. Per dozen.		CASH. Per dozen.
16 0	YELLOW SEAL — A light Spanish Wine of fair quality.	16 0
20 0	EXTRA DRY PALE — A light, natural, unblended Wine.	20 0
22 0	PALE DINNER — An excellent Wine for general use.	22 0
25 0	VINO DE PASTO — A good, genuine Dinner Wine.	25 0
25 0	SUPERIOR FINO — Old, pure, delicate, dry.	25 0
28 0	OLD DRY — Very superior, soft and dry.	28 0
28 0	GOLDEN — A rich, nutty flavoured Dessert Wine	28 0
28 0	MANZANILLA — Very dry and pale.	28 0
38 0	SUPERIOR AMONTILLADO — Very old and choice.	38 0

TREACHER & COMPANY, LD.
WINE MERCHANTS,
BOMBAY, BYCULLA, AND POONA

THE

GREAT WESTERN HOTEL,

FORT,

BOMBAY.

COTTON, LISLE, "Double Feet & Heels." "GENTS." BALBRIGGAN SOCKS.

	per doz. Rs. a.
Fine unbleached Cotton	10 0
Superfine do. Dressed	13 0
Fine Balbriggan-Embroidered Silk	18 0
Superfine do. do.	25 0
Extra Super, very thin and Elastic	30 0
Fine Lisle Thread, Thin and Cool a choice Assortment of Fancy Stripes	26 0
Super Navy Blue Balbriggan-Embroidered Red, White, Gold, Blue, Side Clock's	42 0

	Rs. a.
Colored Cotton Fancy Stripes	
Light or Medium Shades	16 0
Superfine Drab, Fancy Stripes	
Stylish, and well finished	18 0
Extra Super Fawn and Brown, neat decided, or Clouded Stripes	24 0 / 26 0
Super Turkey Red, suitable for Dress &c., Soft and Elastic	24 0
Extra Super ditto Silk Side Clocks very handsome	30 0

White or Fancy Striped (Bathing or Athletic) Drawers, with Strings to Tie, Rs. 2 and 2

12½ Per Cent. Discount—Cash with order or Value, P. Post.

HOAR & CO., { HOSIERS, } BOMBAY.

RARE OPPORTUNITY.

BARTON and Co., have much pleasure to inform the GENERAL PUBLIC that they are now SELLING OFF the undermentioned Goods to CLEAR the STOCK, to facilitate STOCK-TAKING, at very low prices and much below the prices charged by other firms.

Albums.
Bon Bons.
Concertinas.
Card Cases.
Dolls, Dolls.
Gold Guards.
Hand-bags.
Inkstands.
Ladies' Companions.
Majolica Vases.
Musical Boxes.
Needle Cases.
Wall Brackets.
Electro-plated Ware.
Plush Goods.
Toys! Toys!! Toys!!!
Writing-Desks.
Whips.
Enamelled Ware.
Crockery Ware.

CRICKETING KIT.

Bats from Rs. 4 to 9.
Stumps, Rs. 5 per set.
Batting Gloves, Rs. 5 per pair.
Leg Guards, Rs. 6.
Balls, from Rs. 2-4 to 4-8.
Wicket-keeping Gauntlets Rs. 6-8 per pair.
Foot Balls (Rugby).

INSPECTION INVITED.

BARTON AND CO., LIMITED,

WINE, PROVISION, AND GENERAL MERCHANTS,

BOMBAY AND POONA.

CUTLER, PALMER AND CO.,

BOMBAY.

ALSO OF LONDON, CALCUTTA, BORDEAUX, MADRAS, LAHORE, KARACHI.

FOUR GOLD AND TWO SILVER MEDALS were awarded to us and Correspondents whom we represented at the late Calcutta International Exhibition.

		CREDIT. Per case. 1 doz. Rs.	2 doz. pts.
BORDEAUX.—RED.			
Château Ladite	After	38	40
Château Mouton	Dinner	38	40
Château Rauzan	Wines	34	36
Château Palmer	Dinner	28	30
Château Larose	Wines	23	27
St. Julien		22	24
St. Estephe, a favourite	Breakfast	17	19
Medoc	Wines.	15	17
Medoc, Bombay bottled		13	15
BORDEAUX.—WHITE.			
Haut Sauterne, delicate flavour		27	29
Barsac, very choice		21	23
BURGUNDY.—RED.			
Chambertin, the élite of Burgundies		36	38
Corton, high class wine		30	32
Volnay, strongly recommended		25	27
Beaune, soft delicate flavour		21	23
BURGUNDY.—WHITE.			
Chablis La Moutonne, superior		30	32
Chablis, light, pleasant wine		20	22
CHAMPAGNE.			
Wachter and Co.'s "Royal Charter"		63	...
Moet and Chandon's Extra Superior		61	...
Moet and Chandon's White Dry Sillery		56	...
Cutler, Palmer and Co.'s "Reserve Cuvée," Extra Dry		56	...
Finest Extra Dry, per hamper of 24 half-pints		...	36
Perinet and Fils "Cuvée-Reserves" (Extra Sec.)		59	...
Heidsieck's dry Monopole		61	...
Carte Blanche (Sibaday's), light dry		36	...
Saumur, Finest Sparkling		28	...

Pints, Rs. 3 per two doz. extra.

PORT.

Old Crusted, some years in bottle		40	...
Invalids' Wine, highly recommended, *gold capsule*		28	...
Invalids' Rich ,, ,, ,, *black* ,,		28	...
Dessert Wine, fruity ,, ,, ,, *red* ,,		25	...
A good full Wine ... ... *red* ,,		21	...
Spanish Port the best ... ... *green* ,,		16	...

SACRAMENTAL WINES.

St. Martin's Malaga		25	...
Do. Tinta Francisca		36	...

Pints, Rs. 2 per two doz. extra.

THE ABOVE PRICES ARE SUBJECT TO DISCOUNT FOR CASH.

TRADE AND MESS ALLOWANCES FROM ABOVE PRICES ON APPLICATION.

EVERY MAN HIS OWN HORSE.

BICYCLES AND TRICYCLES

ON THE HIRE-PURCHASE SYSTEM.

MESSRS. MARCKS and Co., Limited, have much pleasure in intimating to the public that they have just unpacked their first consignment of Bicycles and Tricycles of the very best finish, and beg to draw their attention to the fact that they are now offering them for sale on the easy purchase system.

The main object of this system is to assist persons of small means and regular incomes to the possession of a useful article by a series of small monthly payments until the entire sum is secured, the security being a lien on the Bicycle or Tricycle while in the possession and use of the purchaser. The system offers great advantages to those who are not in immediate possession of funds, in that the small monthly instalments have not any serious tax upon their income.

THE "SPIDER" TRICYCLE.—This is a wonderfully cheap machine considering the excellent nature of its manufacture, with the new adjustable "ventilator," spring saddle, nickel-plated fittings, ball bearings combining speed, power, lightness, and simplicity throughout, is the lightest driver extant, a powerful machine, and a good hill climber.

For cash with order ... Rs. 500.
On easy purchase system by 12 equal monthly instalments of Rs. 44 ... Rs. 528.

THE "CHALLENGE" BICYCLE.—This is a safety machine of beautiful finish, ball bearings to all wheels and levers.

For Cash with order ... Rs. 330.
On easy purchase system by 12 equal monthly instalments of Rs. 33-12 ... Rs. 399.

THE "CHAMPION" BICYCLE powerfully constructed, a sound, strong, and reliable machine.

For cash with order ... Rs. 260.
On easy purchase system by 12 equal monthly instalments ... Rs. 288.

MARCKS AND COMPANY, LIMITED,

MECHANICAL ENGINEERS.

WATCH, CHRONOMETER, CLOCK MAKERS, AND JEWELLERS,

(OPPOSITE UNIVERSITY CLOCK TOWER),

BOMBAY.

COGNACS & WHISKIES.

WHY PAY FOR BRANDS?

WE offer our own selected Spirits at the following rates, and invite comparison in qualities and prices with other well-known Shippers:—

COGNACS.

Cash. Rs.	as.		Credit Rs. as.
21	0	Alexandre & Co., "A GOOD PEG BRANDY"	22 0
20	0	Jules Lennox do.	21 0
16	0	Lagrange & Co. "TROIS COQS"	17 0
		(Our own selection.)	
26	10	Yellow Capsule "A SUPERIOR PEG BRANDY"	28 0
29	8	Blue Capsule "SOFT OLD PALE"	31 0
33	5	Green Capsule "VERY SOFT OLD PALE"	35 0
37	0	White Capsule "VERY CHOICE"	39 0
46	8	Black Capsule "RACE OLD CLUB," 20 years old	49 0

SCOTCH WHISKIES.

20	0	Caledonia Blend	21 0
21	0	Breadalbane Highland Whiskey	22 0
23	12	Fine Highland Malt "OUR OWN"	25 0
25	12	Superior old Blend ,,	27 0

BODGER, WARBURTON & CO.,

WINE AND SPIRIT IMPORTERS.

PROFESSIONAL TASTERS AND EXPERTS.

MILITARY SQUARE, BOMBAY.

N.B.—SPECIAL TERMS TO MESSES AND TRADERS.

SWIFT & FARROW,

PUBLIC ACCOUNTANTS, AUDITORS, &c.

UNDERTAKE COLLECTION OF OUTSTANDING DEBTS.

No. 9, HUMMUM STREET, FORT, BOMBAY.

BANK OF BOMBAY.

NOTICE is hereby given that an AD-INTERIM DIVIDEND for the half-year ended 31st December last at the rate of five per cent. per annum will be PAYABLE on application on and after MONDAY the 25th instant, to Registered Shareholders on 31st December, 1885.

By order of the Board of Directors,
W. FRASER,
Secretary and Treasurer.

Bombay, 6th January, 1886.

BANK OF BOMBAY.

NOTICE is hereby given that the TRANSFER BOOKS of the Bank will be CLOSED from FRIDAY, the 15th, to MONDAY, the 25th instant, both days inclusive.

By order of the Board of Directors,
W. FRASER,
Secretary and Treasurer.

Bombay, 6th January, 1886.

TENDERS are invited for the CONSTRUCTION of a DISTILLERY at Madihal, near Dharwar.

Plans, specifications and conditions of contract can be seen on application, during office hours, at the office of the Executive Engineer, Dharwar District, who does not bind himself to accept the lowest or any tender.

The tenders should reach the Executive Engineer's Office by noon, on 1st of February next.

W. J. LISTER, Captain R. E.,
Ag. Executive Engineer, D, D.

Dharwar, 19th January, 1886.

SCOTT & Co, M.R.C.V.S,

VETERINARY SURGEONS.

HORSE EXAMINATION CERTIFICATES, Rs. 10; Examination and Verbal Opinion, Rs. 5; Horses standing at livery on Commission sale, Rs. 50 per month, including horse-keeper. Commission on Horses bought and sold Rs. 17. Up-country commissions' towards buying and selling of horses will meet our best attention. Horses broken to single and double harness in the yards. Single Rs. 15; double Rs. 30. The Horse Shoeing Forging under the management of a thoroughly practical English Farrier, and every class of shoeing done.

NEW SHIPMENTS.

	Cash. Rs.	a.
BASS' by Read Bros.	5	8
GUINNESS'S do.	5	8
PILSENER, "Kron Prinz"	5	0
SPARKLING CIDER	6	8
NORFOLK DRY CIDER	6	8
MINERVA SPRING WATER	4	0
LIME JUICE CORDIAL	13	0

CUTLER, PALMER & Co.,
BOMBAY.

HISTORY
OF
THE PARSIS:

INCLUDING

THEIR MANNERS, CUSTOMS, RELIGION,

AND PRESENT POSITION.

BY

DOSABHAI FRAMJI KARAKA, C. S. I.

With coloured and other illustrations.

IN TWO VOLUMES.

PUBLISHED BY
MACMILLAN & Co., LONDON,
BOMBAY GAZETTE OFFICE, BOMBAY.

2 Vols., Rs. 16—Postage 2 Annas.

Copies can be had at the *Bombay Gazette* Office, Rampart Row.

MR. F. HURST begs to announce that he has COMMENCED BUSINESS as MERCHANT in No. 28, Meadows-street, Fort.

Bombay, January, 1886.

GREAT INDIAN PENINSULA RAILWAY.
NOTICE TO SHAREHOLDERS.

INTEREST and DIVIDEND WARRANTS for the half-year ending 31st December 1885 have THIS DAY been POSTED.

G. A. BARNETT,
Agent,
Company's Offices, Bombay, 14th January 1886.

REQUIRED for MORVI STATE TRAMWAY, a good Boiler Maker, working hand. Apply by letter with copies of testimonials stating salary expected to

W. H. WHITE, C.E.,
Executive Engineer and Manager, M. S. Tramway.
Camp Wadhwan, 13th January, 1886.

SUN FIRE OFFICE.
ESTABLISHED 1710

POLICIES opened on WAREHOUSES and SHOPS, MERCHANDISE, DWELLINGS, HOUSEHOLD FURNITURE and other insurable property in Bombay and Mofussil at current rates, by

BENN, ASHLEY & Co., Agents.

H. H. THE NIZAM'S STATE RAILWAY:

ADVERTISING AT RAILWAY STATIONS.

THE PROPRIETOR of the *Bombay Gazette* Press, having leased from the NIZAM'S STATE RAILWAY Company the exclusive right of advertising at all the Railway Stations belonging to the Company, is prepared to contract with parties desirous of posting notices or advertisements on the lines.

The Cantonment of SECUNDRABAD, as is well known, contains the largest military garrison in India—a garrison comprising over 5,000 British and native troops. Contiguous to it is the Cantonment of BOLARUM, garrisoned by two regiments and one battery of the Hyderabad Contingent, all officered by Europeans. South of Secunrabad, about 4 miles are the suburbs of Hydrabad, containing the Nizam's regular troops, about 5,000 in number, officered mostly by Europeans—besides a large civil population. It would manifestly be advantageous to firms to advertise at the stations on the above railway, the most important of which are SECUNDRABAD, HYDRABAD, GANGAWARUM and TANDUR.

The announcements may be in English or in any of the NATIVE LANGUAGES.

The advantages which Railway Stations present as a means of bringing intimations of all kinds before the public have been demonstrated in England by the extensive use which is made by Advertisers, of every station, great and small, along every one in the United Kingdom.

INSURANCE COMPANIES, SHIPPING COMPANIES HOTELKEEPERS, MERCHANTS, TRADERS and others who wish to force their business on the notice of the public, all alike value the privilege of *Railway Station Advertising*.

There is no reason why the privilege should no be also specially valuable to Advertisers in India Looking to the great and increasing number of Native Railway Passengers on the two trunk lines of Western India, Native Merchants, Traders, &c., seeing that they have the privilege of advertising in their own language, would find the publication of their announcements at Railway Stations an infallible means of extending the r business.

Advertisers can select the Stations at which they wish their Placards posted and may advertise for any period that may be agreed on. The charges have been fixed on an extremely *moderate scale* to encourage Advertisers to make a liberal use of the new means now offered of making announcement known to the public.

Placards, according to the taste of Advertisers, may be printed at moderate charges in ENGLISH or any of the NATIVE LANGUAGES at the *Bombay Gazette* Press. Estimates on application.

RATES.

Board not exceeding 2 feet long and 2 fee broad Re. 1 per month For every additional square foot annas 2.

Thus a firm exhibiting a board, say 4 square feet, will have the advantage of having their business advertisement read by thousands of Passengers on one tation platform for the trifling monthly expenditure of Re. 1. Parties advertising on six Stations or more will be allowed a discount of ten per cent. on twelve Stations or more, twenty-five per cent.

The boards to be delivered at the *Bombay Gazette* Office whence they will be sent by the Lessee to the curious stations selected by the Advertiser. In the event of the contract terminating, the boards will be brought back to Bombay at the expense and risk of the Advertiser.

Special arrangements for long periods.

For further particulars apply to Manager of the *Bombay Gazette* Office, Rampart Row, Fort.

NEW ADVERTISEMENTS.

GAIETY THEATRE.

Lessee & Manager.... MR. FRAMJEE C. MEHTA.
THE GAIETY COMPANY,
UNDER THE PATRONAGE OF
HIS EXCELLENCY THE RIGHT HONORABLE
THE LORD REAY.
TO-NIGHT, TUESDAY, 19TH JANUARY,
BY PARTICULAR REQUEST,
The sparkling Comedy,
QUIET FAMILY,
and the popular Burlesque
BROWN AND THE BRAHMINS.
TO-MORROW, WEDNESDAY, 20TH JAN.
SECOND SUBSCRIPTION NIGHT.
THE COMEDY OF
OLD GOOSEBERRY
and the Burlesque,
THE FIELD OF THE CLOTH OF GOLD.
Reserved Seats at Messrs. SOUNDY & Co., Ld.,
IN PREPARATION.
Gilbert and Sullivan's New Comic Opera,
MIKADO.

BOMBAY GYMKHANA.

THE HALF-YEARLY GENERAL MEETING of the Members of the Gymkhana will be held in the Pavilion, on WEDNESDAY, 3rd day of February, at 6 p. m.

F. C. MACRAE,
H. D. OLIVIER, Captain R. E.
Joint Honorary Secretaries.

Bombay, 13th January, 1886.

BOMBAY CLUB.

THE HALF-YEARLY GENERAL MEETING will be held in the Club House, on FRIDAY, the 19th February, 1886, at 5-45 p. m.

JAS. B. HAWORTH,
Honorary Secretary.

Bombay, 19th January, 1886.

THE undersigned is prepared to receive TENDERS for the EXECUTION of the FIRST FLOOR WORK of the NEW INDO-BRITISH INSTITUTION under construction.

Plans and specifications can be seen, and forms of Tender obtained on application at the office of the undersigned.

Tenders duly signed, sealed, and endorsed to be delivered at the office of the undersigned until 1 p.m., on MONDAY, the 25th January, 1886.

The undersigned does not bind himself to accept the lowest or any tender.

MUNCHERJEE C. MURZBAN, C.E.,
Executive Engineer, Presidency.

Bombay, 18th January, 1886.

BALMATHA WEAVING ESTABLISHMENT MANGALORE.

MR. J. NEUBERG, who had been the Agent for the above Establishment, having retired from the Agency since July last, we have been APPOINTED SOLE AGENTS in his place, and that Mr. Neuberg has now no goods for sale from the "Basel Mission." Intending Purchasers of "Mission" Cloths are requested to communicate with us.

Damask Table Cloth	5/4 ft. by	2½ ft.	.....	Rs. 3 4
Do.	do.	5½	by 7½	..... 4 6
Do.	do.	6	by 8	..... 5 6
Do.	do.	6½	by 8	..... 6 0
Do.	do.	7	by 7	..... 5 8
Do.	do.	7	by 9	..... 7 0
Do.	do.	7½	by 7½	..... 6 4

Shikar Cloth from 12½ to 15 annas per yard, width 27 inches, length 28 yards.

WARDEN & CO.,
Sole Agents.

JAMES'
"MALMERFINE"
CURES SEA SICKNESS,
GIVES INSTANT RELIEF, AND IS THE ONLY
SCIENTIFIC REMEDY FOR *INDIGESTION,*
BILIOUSNESS, ETC.

Malmerfine is the NATURAL CURE, not only for *Sea-Sickness,* but *for Biliousness* and all Disorders of the Stomach, Liver, and Bowels.

Per Bottle, Rs. 2.

COOPER, MADON AND CO., Limited,
BOMBAY AND POONA.

BECK'S
LAXATIVE FRUIT LOZENGES.
(ENGLISH TAMAR)

The New and Popular Remedy for Constipation and its consequent disorders.

PALATABLE!
AGREEABLE!!
EFFICACIOUS!!!

Prepared only from Selected Fruits.

The Lozenges are coated with Chocolate, and will retain their virtues unimpaired by time or climate. Per bottle containing 12 doses, 12 annas; and Tin containing 36 doses, Re. 1-12.

COOPER, MADON AND CO., LIMITED,
BOMBAY AND POONA.

TO LET, a very desirable commodious BUNGALOW, on "Parly Hill," commanding an extraordinary charming sea view. Rent moderate. For further particulars apply to

P. BYRAMJEE,
2, Hornby-row, Fort. House Agent.

TO LET, with immediate possession, a very desirable TOP FLOOR in Hornby-row. It is entirely open to the westerly sea-breeze. For rent and other particulars apply to

P. BYRAMJEE,
2, Hornby-row, Fort. House Agent.

TO LET, with immediate possession, Three very desirable SHOPS in Hornby-row, Fort. For rent and other particulars apply to

P. BYRAMJEE,
2, Hornby-row, Fort. House Agent.

TO LET, in Mazagon, an upper-storeyed BUNGALOW on Nawab's Tank-road. Rent, Rs. 65. Also another Bungalow in the same compound. Rent, Rs. 30. Also a spacious godown for Rs. 30. For further particulars apply to

P. BYRAMJEE,
2, Hornby-row, Fort. House Agent.

TO LET, with immediate possession, a desirable BUNGALOW on Bandora Hill, near the Sea. Rent only Rs. 80. For further particulars apply to

P. BYRAMJEE,
2, Hornby-row, Fort. House Agent.

GRIMAULT'S SYRUP
OF
HYPO-PHOSPHITE OF LIME,
FOR DISEASES OF THE CHEST.

ALL suffering from CATARRH, CONSUMPTION, OBSTINATE COUGHS or COLDS, and those affected with diseases of the CHEST, LUNGS, and BRONCHIAL TUBES should take GRIMAULT'S SYRUP OF HYPO-PHOSPHITE OF LIME.

Prescribed by the leading medical authorities in all countries, for the last twenty-five years with the greatest success, it continues to retain its reputation where all other medicines have failed.

GRIMAULT'S SYRUP immediately arrests the Cough, and Nightsweats, and the Appetite improves rapidly—a fact soon demonstrated by an increase of weight and healthy appearance.

GRIMAULT'S SYRUP is a rose colour, and is sold in flat, oval bottles. BEWARE OF IMITATIONS.

GRIMAULT et CIE., PHARMACIENS DE CLASSE, PARIS.

GRIMAULT'S MATICO
CAPSULES AND INJECTION.

Renowned Physicians prescribe GRIMAULT'S MATICO as the most active and at the same time the most inoffensive remedy in the treatment of ACUTE AND CHRONIC DISCHARGES. These CAPSULES, unlike COPAIBA, have not the inconvenience of producing NAUSEA. The Injection is used in recent, and the Capsules in the more chronic cases.

ASTHMA! ASTHMA!
GRIMAULT'S INDIAN CIGARETTES.

ASTHMA, NERVOUS COUGHS, CHRONIC LARYNGITIS, HOARSENESS, LOSS OF VOICE, FACIAL NEURALGIA, and INSOMNIA, are rapidly relieved by using these Cigarettes.

DUSART'S SYRUP
OF
LACTOPHOSPHATE OF LIME.

This syrup enriches the blood, and strengthens and restores all the vital energies. Phosphate of Lime is the substance most necessary to our existence, it is indispensable for the formation of the bony and muscular system. When the body lacks the proper amount of Phosphate of Lime it gradually wastes away, and as soon as such symptoms are observed Dusart's Syrup (which is the natural restorer) should at once be taken.

DUSART'S SYRUP is of inestimable benefit to CONVALESCENTS, OLD or WEAKLY PEOPLE, and RICKETY CHILDREN find in it the calcareous elements required for the solidification of the bones.

DUSART'S SYRUP is the best TONIC for LYMPHATIC subjects, and all suffering from DEBILITY, POORNESS of BLOOD and the EXCESSES of YOUTH. DUSART'S SYRUP arrests DIARRHŒA IN CHILDREN, and is well adapted to MOTHERS while SUCKLING and during PREGNANCY.

CHAPOTEANT'S PEPSIC-
PEPTONE WINE, TONIC, DIGESTIVE,
AND NUTRITIVE.

CHAPOTEANT'S WINE nourishes and sustains the Sick and Convalescent, without fatiguing the stomach by the process of digestion; and is far superior to Beef Teas, Jellies, and Meat Extracts which cannot nourish the body if the digestive organs are weakened.

This delicious Tonic Wine contains active PEPSINE and PEPTONE or "*perfectly digested meat,*" ready for immediate assimilation with the blood.

The reconstituent properties of CHAPOTEANT'S PEPTONE WINE are acknowledged in the London and Paris Hospitals, where it is largely used for all affections of the STOMACH, LIVER, and INTESTINES and for INDIGESTION, DISTASTE FOR FOOD, ANÆMIA, CONSUMPTION, DIABETES, DYSENTERY, FEVERS; in extreme weakness and exhaustion arising from TUMOURS, CANCEROUS AFFECTIONS, and all wasting diseases, wherever an extra amount of nourishment is required.

CHAPOTEANT'S PEPSIC-PEPTONE WINE cannot be too highly recommended as a TONIC STIMULANT and RESTORATIVE to the AGED, DELICATE FEMALES, Lymphatic Subjects and children and to increase the quantity and richness of the milk while suckling.

NEW ADVERTISEMENTS.

NOTICE!

DURBAR-ROOM, TOWN HALL.
WEDNESDAY, 20TH INST.
ENTOMOLOGICAL EXHIBITION,
OPEN THIS DAY ONLY,
FROM 5 TO 7 P.M.
ADMISSION, RE. 1.
PAUL MOWIS.

ALFRED THEATRE,
OPPOSITE BOREE-BUNDER STATION.
TO-NIGHT, 19TH JANUARY, AT 9 P. M.
EVERY MONDAY, TUESDAY, AND FRIDAY.
MR. VOLPI AND HIS WONDERFUL
TRAINED ANIMALS.

SUITABLE FOR PRESENTATION
FOR
LADIES AND GENTLEMEN,
REAL
ALLUMINIUM GOLD
PEN AND PENCIL CASES.
Price, Rs. 4 to Rs. 7.

CHUBB'S BOX AND LOCK MART.
47, Parsee Bazaar-street, Fort, Bombay.
ESTABLISHED 1847.

JUST ON HAND,
T. ROEDERER AND CO.'S
GOLD TOP CHAMPAIGNE.

IS well-known for its purity, delicacy of flavour and full effervescence. Is strongly recommended, and will not fail to satisfy all consumers of beverage of this class.

Per dozen quarts, Rs. 57.

ALSO

CRYSTAL CHAMPAIGNE.

From the above manufacturers.
Never imported before.
Is of exceptional quality, purity, and boquet and is a real high class wine.

Per dozen quarts, Rs. 30.

COOPER, MADON & CO., Limited,
BOMBAY AND POONA.

FRESH STOCK.

	Rs. a.
Blackberries, English bottled, per bottle	0 12
Blackberries, American, in rich syrup, per tin	1 0
Blackberry Jam	,, 0 7
Evaporated Appics	,, 0 12
Hams, the choicest imported, per lb.	0 13
Jordan Almonds, finest, per lb	2 8
Crystallized Apricots, Cherries, &c., &c. per lb	1 12
Superior E'eme Figs ..... *per box*	0 8
Coffee, English roasted and ground, per 1 lb. tin	1 2
Chocolate Creams, ½ lb. box Re. 1-8; 1 lb. box	2 8
Pralines, Rose and Vanille ..... per lb.	1 12
Apricotines ..... ,,	2 4
Nougatines ..... ,,	2 8
Almond, Hardbake ..... ,,	0 12
French Sugared Almonds ..... ,,	2 0
Nougat de Montelimart ..... ,,	0 10

PHILLIPS & CO., Ld.,
BOMBAY AND POONA.

NOTICE is hereby given that THAKOR HEERJEE HUNSRAJ has contracted to sell to MADON JAGANATH the undermentioned property. *All persons having any claims against the said property by way of inheritance, gift, sale, mortgage or otherwise,* are hereby required to make the same known in writing to the undersigned at their Office, No. 19, Church-gate-*street, within fourteen days from this day,* otherwise the sale will be completed without regard to *such claims if* there be any.

All that piece or parcel of land or ground together with the messuage, tenement and godown standing thereon, situate at Elphinstone-bunder on the Port Trust land without the Fort of Bombay, containing by admeasurement 596 3-9 square yards or thereabouts, and the land registered in the books of the Trustees of the Port of Bombay under No. 8, and the house and godown assessed under Municipal No. 2 B, in the sub-district of Mandvee, and bounded as *follows:*—On the north and south by the public road, on the east by the godown of Pathan Esmail Hassum, and on the west by the stable of Thakor Hurreedass Premjee.—Dated this 18th day of January, 1886.

BOMANJEE & HORMUSJEE,
Purchaser's Attorneys.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

TESTAMENTARY AND INTESTATE JURISDICTION.

VICTORIA, by the Grace of God of the United Kingdom of Great Britian and Ireland, Queen, Defender of the Faith, Empress of India. Petition for Probate of the last Will and Testament of Adhowjee Jeram, late of Bombay, Hindoo Inhabitant, deceased.

SHEWJEE PRAGJEE and HIRJEE ASO, two of the Executors named in the Will ..... Petitioners.

ALL PERSONS claiming to have any interest in the Estate of the abovenamed deceased, are hereby cited to come and see the proceedings, if they think fit, before the grant of Probate of the Will of the abovenamed deceased.

Witness Sir CHARLES SARGENT, Knight, Chief Justice at Bombay, aforesaid, the 15th day of January, in the year of our Lord one thousand eight hundred and eighty-six, and in the forty-ninth year of our Reign.

Seal of the High Court at Bombay

G. H. FARRAN,
Acting Registrar.
L. A. WATKINS,
The 15th day of January, 1886.
NANU & HORMASJEE,
Petitioner's Attorneys.

SALES BY AUCTION.

MEHRJEE, JOHNSTON & CO.,
No. 4, FORBES & MEDOWS STREETS.

SALE of splendid English and Hindustani Musical Boxes; best Pebble Spectacles, Eye Glasses, Trial Cases, &c.

On WEDNESDAY, the 20th instant, at 2 p. m., Messrs. MEHRJEE, JOHNSTON and Co. will sell by Public Auction, at their sale rooms, No. 4, Forbes and Meadows-Streets, Fort, the following:—

By order and on account of whom it may concern. Landed ex s. s. Nepaul. 1 case 16 English and Hindustani, 4 to 10 airs, splendid Musical Boxes in variety.

Also a small stock of spectacles, &c., in variety, consisting of grooved tinted, goggle, bent eye, and horse-shoe tinted glasses; tinted and pebble pebbles, cataract, convex, concave, conical, periscopic spectacles in gold, silver, aluminium and steel frames; aluminium gold folder, glasses with springs; eye glasses, tinted grooved glasses, convex and concave trial cases, &c., will be sold singly, and now on view.

MEHRJEE, JOHNSTON & CO.

Bombay, 19th January, 1886.

SORABJEE COWASJEE & COMPANY,
41, MEADOW-STREET, BOMBAY.

SALE OF SELF-ACTING GAS MACHINES.

Messrs. SORABJEE COWASJEE & Co. are instructed to sell by Public Auction to the highest bidder the undermentioned machines at the premises of Robert Brown, Esq., in Marine-street, on FRIDAY, the 22nd instant, the sale to commence at 4 p.m.

4 self-acting gas machines each, one of 100, 60, 25 and 15 light.

N.B.—Purchasers are specially invited to inspect these machines and request not to lose this opportunity, as these machines are to be sold off outright.

TERMS.—A deposit of 50 per cent. will be required at the time of sale, and goods to be removed at once against cash payment.

SORABJEE COWASJEE & Co.

Bombay, 19th January, 1886.

NOTICE.

NOTICE is hereby given that a friend of Mr. HAJEE CASSUM MOOLJEE of Bombay, Khoja inhabitant, being desirous, if possible, to settle with the creditors of the said HAJEE CASSUM MOOLJEE, all creditors and persons having any claims or demands upon or against the property of the said Hajee Cassum Mooljee are hereby requested to send in the full particulars of their claims and demands, together with all proofs thereof, to the undersigned at their office, No. 27 Meadow-street, on or before the 28th day of January instant, and notice is hereby also given that after that date the said friend will proceed, if possible, to settle only with such of the creditors as shall have sent in the full particulars of their claims and demands within the time aforesaid.—Dated this 13th day of January 1886.

PESTONJEE & RUSTIM,
Attorneys-at-Law.

THE SCIENTIFIC SYSTEM OF DRESS-CUTTING.

BY THIS SYSTEM EVERY LADY CAN CUT HER OWN DRESS TO FIT HER PERFECTLY.

THE following is an unsolicited letter of acknowledgment received from a lady who, while on a hurried visit to Bombay, took THREE lessons in Dress-cutting:—

"I practised for several days after my return, and cut out a dress for myself which fitted to well that I made no alteration. I am so pleased with my first attempt that it fits so well and with no trouble. I had no difficulty whatever with the "System," with the help of the notes you made and the draftings we did. I have not made no mistakes. I am quite sure I [illegible] the system) cut dresses to fit any one."

For particulars apply to Mrs. H. [illegible] Sole Agent for the Scientific System, ca[illegible] Bombay Gazette.

SPECIAL SHORT ADVERTISEMENTS.

The scale for these Advertisements is as follows:—Not exceeding 3 lines Re. 1; each succeeding line, As. 8. No trade advertisements are admitted under the scale.

MAHABLESHWUR READY-LAID DAK.—Framjee Ardaseer, Mail Contractor, appointed Dak Supplier in ordinary to H. E. the Governor of Bombay, has always on hand at Civil Lines, Poona, comfortable DAK PHAETONS and TONGAS. Terms moderate.

LADIES' HATS cleaned, re-shaped and trimmed. MRS. MARTIN, Practical Dress-maker and Milliner, 340, Grant-road, Bombay.

FOR SALE, good TONGA, pair of grey Dakhani PONIES, and HARNESS. Rs. 475. Major STACE, Nanded.

EGYPTIAN CIGARETTES, by Th. VAFIADIS' Cairo. Rs. 3-8 and Rs. 2-8 per 100. Sole Agent in India, J. NEUBERG, Bombay.

ON VIEW at the Cooperage, Esplanade, General Sir R. *Phayre's* valuable furniture, pony-cart, ponies, &c., to be sold WEDNESDAY, 20th instant.

A PARSEE SPINNING-MASTER, of thirteen years' experience in *Local Mills,* is open to an engagement. Apply B. F. S., care of this paper.

FOR SALE, a full-sized LIFE-BOAT lying in Port Trust Powder Works shed. For further particulars apply to Jaffer Joonas, No. 210, Jackaria Musjid.

FOR SALE,—a bargain—Chesnut Arab Horse, 14-2, aged 7 years, quiet in Saddle and Harness. Free from vice. Price, Rs. 375. Apply B. F., care of this Office.

MACLEAN'S GUIDE to BOMBAY and BOMBAY DIRECTORY for 1886. Price, Rs. 5; with postage, Rs. 5-4. To be had at the *Bombay Gazette* Office.

SLIPPERS, SLIPPERS, in Berlin Wool Crewel work, and Cushion Beaded, all the latest fashions and patterns. Prices exceptionally cheap.—SIROOF BROTHERS.

JUST received by last mail a rich assortment of silk, woolen, and cotton hosiery for ladies and gentlemen. Prices very moderate.—STEWARD & Co., No. 2, Church-gate-street.

AYALA'S Extra quality, dry CHAMPAGNE, Rs. 56 per case. Agents. PHIPSON & Co.

TAYLOR'S HOTEL.—The most conveniently situated hotel in Bombay, both for residents and visitors.

ROPES FOR SALE, HARTON'S OILED COIR and MANILLA. Apply OWEN & OKELL, Apollo-street.

THE 2ND KILN of the Season opened SATURDAY, the 16th. WONDERLAND ART POTTERY WORKS, SCHOOL OF ARTS, Esplanade.

THE VELOCIPEDE, its history, and how to use it; by A. DAMES, Agent to the French Velocipede Co. Price, annas 8; postage free.

MRS. COULSON, being about to REMOVE HER PLACE OF BUSINESS, is now offering her goods for sale at 25 per cent. discount cash.

DECORATIONS FOR BALL ROOMS, drawing rooms, &c., suitable for the season, Plush and Leather Bags, Ladies' Companions, &c.—PEARSE.

EFGH WHISKY, the first shipment of this very superior old whisky has just arrived. Price Rs. 27 per dozen.—Apply EWART, LATHAM & Co.

VICTORIA and VICTORIA FAMILY HOTEL, No. 1 Esplanade, next to Gymkhana, and opposite to the Parade Ground. Nice, airy, comfortable rooms.

WATCH-MAKERS' TOOLS and MATERIALS of various descriptions at lowest whole sale and retail prices.—KANNY & Co., 9, Meadow-street.

COLD WEATHER TWEED SUITS, all wool, thoroughly shrunk, Rs. 18 to 25. Ladies Ulsters from Rs. 20 each.—John Mahomed and Co., 16 Medow-street.

JUST RECEIVED, good English-made White Shirts, latest design. Per dozen from Rs. 18 to 45. Apply to Y. A. LACKA & Co., Corner of Hummum and Meadow-streets.

SEWING MACHINES of every description, with all the latest and most modern improvements and attachments, *a large assortment to select from.*—H. A. GEYER and Co., Bombay.

WANTED, HEAD-MISTRESS for the Orphanage, Secunderabad. Salary Halli Sicca Rupees 60 per mensem with quarters. Apply to F. C. GITTENS, Chaplain.

HAIR CUTTING SALOON.—Francia and Pucile, No. 33, Meadows-street, Bombay. Every requisite for toilet from the best markets in Europe. Saloons elegantly fitted up.

ARRIVAL OF NEW GOODS.—Furniture coverings in Tapestry, Damask, Reps, Cretonnes, Chintzs, etc.—JOHN ROBERTS & CO., General House Furnishers, 18, Marine-street.

SERIOUS REFLECTIONS and other CONTRIBUTIONS by the late GEORGE ABERIGH MACKAY under the *nom de plume,* OUR POLITICAL ORPHAN. Cloth bound, Rs. 2-8; postage, 4 annas.

FOR SALE, Portable Engines by Clayton and Shuttle worth; Horizontal and Vertical Engines, Boilers and Steam Hoists by Shanks and Sons, from 4 to 20 H.P. Richardson & Cruddas, Bombay Metal Mart.

PRINTED FLOOR CLOTHS (FARASH).—The Muir Mills Company, Limited, Cawnpore, have a stock of the above in a variety of patterns. Samples and prices on application to the Manager and Secretary.

LADIES' Tailor made Ulsters, Riding Habits. New Market Coats, &c., made and fitted to present style of our new clothes just imported. Estimates and patterns free.—BADHAM, PILE & Co., Ld., Rampart-row, Bombay.

V. SHAMJI & CO., late Hargovun Vunmall & Co., have removed their Millinery establishment to No. 1, Meadow-street, Fort, where Ladies' Department is also added under competent Cutter. Wanted a Lady Milliner.

TO LADIES upon receipt of P. O. O. for Rs. 9, we will send Post-free a parcel containing—1 pair of Colored Satin Evening Shoes, 1 pair of 10-Button Colored Silk Gloves, 1 pair Colored Lisle Thread Hose. We return the money if our goods are not approved of.—The CASH BAZAAR, Limited, Esplanade, Fort, Bombay.

GRUYERE CHEESE, 14 as. per lb.; CHEDDARCHEESE 13 as. per lb.; BACON, 12 as. per lb.—PEARSE Apollo-street.

COMMISSARIAT.

SEALED TENDERS will be received on 3rd February next at the Commissariat Storekeeper General, Bombay, up to 11-30 a.m. for contract for the supply of different descriptions of soap as per schedule from 1st April 1886 to 31st March 1887, when they will be opened and the rates read in the presence of such of the Tenderers as may attend.

Forms of Tenders and Schedules with further particulars can be had on application at the above Offices.

No Tenders will be received or attended to unless accompanied by the necessary earnest money in Treasury receipt, viz., 2½ per cent. on the estimated value of the contract.

No earnest money in cash will be received.

Further security deposit on acceptance of the Tender must be furnished either in cash, Government Loan Papers, Bombay Municipal Bonds, or Bombay Port Trust Debentures to the extent of 10 per cent. calculated on the value of the tenders will be received or attended to unless accompanied by the necessary earnest money in Treasury receipt, viz., 2½ per cent. on the estimated value of the contract.

In the event of earnest money being deposited in the Treasury and a Tender not being submitted the earnest money will be forfeited to Government.

E. S. WALCOTT, Colonel,
For Commissary-General.
Commissary-General's Office, Bombay, 21st December 1885.

COMMISSARIAT.

SEALED TENDERS and verbal offers will be received on 3rd February next by the Executive Commissariat Officers at Bombay and Karachi up to 11-30 a. m. and by other respective Executive Commissariat Officers up to noon of each of the dates fixed against each for Contracts as specified for 1886-1887, when they will be opened and the rates read in the presence of such of the Tenderers as may attend.

Bombay	Leather articles, Bamboo and Rattan articles, &c.	under Schedule No. 5	
Poona			
Ahmednagar ..			
Mhow			
Nussirabad ..			
Neemuch			
Karachi	Cattle Equipments and Dead stock	Do.	No. 8
Hyderabad....			
Deesa			
Ahmedabad			

Tenders for the supply of Mule and Bullock Equipments under the above schedules, required for the above stations at Bombay and for the various subordinate to them, will be received by the Executive Commissariat Officers at Poona, Mhow, and Karachi, as shown below. The new musters of these equipments, according to which the supplies will be received from contractors, can be seen at each of the Depot Transport Offices at the three stations. Tenders for the supplies required by the Executive Commissariat Officer, Bombay, will be received by him.

At Poona	For Poona	And their Subordinate Stations.
	,, Ahmednagar ..	
At Mhow	,, Mhow	Do. do. do.
	,, Nussirabad ..	
	,, Neemuch	
	,, Ahmedabad ...	
	,, Deesa	
At Karachi ..	,, Karachi.	
	,, Hyderabad.	

Forms of Tenders and Schedules with further particulars can be had on application at the above Offices.

No Tenders will be received or attended to unless accompanied by the necessary earnest money in Treasury receipt, viz., 2½ per cent. on the estimated value of the Contract.

No earnest money in cash will be received.

Further security deposit on acceptance of the Tender must be furnished either in cash, Government Loan Papers, Bombay Municipal Bonds, or Bombay Port Trust Debentures to the extent of 10 per cent. calculated on the value of the probable quantity of supplies to be delivered.

The successful bidder will have to lodge a deposit of 10 per. cent. on the amount of the bid for the due fulfilment of his Contract, which deposit will be forfeited to Government in the event of any delay, evasion, or breach on his part to carry on or perform the terms of the Contract.

In the event of earnest money being deposited in the Treasury and a Tender not being submitted the earnest money will be forfeited to Government.

E. S. WALCOTT, Colonel,
For Commissary-General.
Commissary-General's Office, Bombay, 21st Dec. 1885.

NOTICES.

"ABSTRACTS" & "NOTANDA"
Of recent Cases in the several High Courts in India, specially edited for the Journal, will appear monthly from January, 1886, in
"THE INDIAN JURIST."
Rs. 20 per annum; Rs. 12 half-yearly.
Office, 6, Mount-road, Madras.

COMMISSARIAT.

SEALED TENDERS will be received in January and February next by the Executive Commissariat Officers at Bombay and Karachi and by the Commissariat Storekeeper General, Bombay, up to 11-30 a.m., and by the other respective Executive Commissariat Officers up to noon of each of the dates fixed against each for Contracts as specified for 1886-1887, when they will be opened and the rates read in the presence of such of the Tenderers as may attend.

Bombay	Potatoes and Vegetables	Under Schedule No. 43.	Tenders to be received on 25th Jan. 1886.
Poona			
Ahmednagar ..			
Mhow			
Nussirabad ..			
Neemuch			
Karachi	Coolitee, Dhall, Jowaree, Mucees, Mutt, Barley, Gram, &c.	Do. No. 44.	Do. 1st Feb 1886.
Hyderabad			
Deesa			
Ahmedabad			

Tenders for potatoes under class A of Schedule No. 43 will not be received at Karachi and Hyderabad.

Comst. Storekeeper General	Gram parched and Powa.	Under Schedule No. 44.	Tenders to be received on 1st Feb. 1886.
Bombay	Cattle Hides & Sheep Skins (General Contract.	Do. No. 47 A.	Do. 11th Feb. 1886.
Bombay			
Ahmednagar ..			
Mhow			
Nussirabad ..	Bread Flour Wheaten &c.	Do. No. 45.	Do. 8th Feb. 1886.
Neemuch			
Hyderabad			
Deesa			
Ahmedabad			
Poona	Wheat.	Do. No. 46.	Do. 8th Feb. 1886.
Nussirabad ..			
Karachi			
Bombay	Cattle & Sheep Offals, Hides, Skins, &c.	Do. No. 47.	Do. 11th Feb. 1886.
Ahmednagar ..			
Mhow			
Nussirabad ..			
Neemuch			
Karachi			
Deesa			
Oyster Government Cattle Farm. Poona and Jor Purandhar			

Forms of Tenders and Schedules with further particulars can be had on application at the above Offices.

No Tenders will be received or attended to unless accompanied by the necessary earnest money in Treasury receipt, viz., 2½ per cent. on the estimated value of the Contract.

No earnest money in cash will be received.

Further security deposit on acceptance of the Tender must be furnished either in cash, Government Loan Papers, Bombay Municipal Bonds or Bombay Port Trust Debentures to the extent of 10 per cent. calculated on the value of the probable quantity of supplies to be delivered.

In the event of earnest money being deposited in the Treasury and a Tender not being submitted the earnest money will be forfeited to Government.

E. S. WALCOTT, for Colonel,
Commissary-General.
Commissary-General's Office, Bombay, 15th Dec., 1885.

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It is not too much to say that those suffering from the effects of TROPICAL CLIMATES, such as TORPID LIVER, DEBILITY, *ATTENUATION of BODY,* ERUPTIONS, LASSITUDE, &c., will by taking this extraordinary ESSENCE of RED JAMAICA SARSAPARILLA, soon find relief and ultimately a cure. It is asserted by those who take a *little DAILY* the system becomes less liable to attacks of illness.

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NOTICES.

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OUR PRICES DEFY ALL COMPETITION.
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ELECTRIC MACHINES for 10 Incandescent Lamps..	Rs.	350	
Do. for 6 arc lights	2,000	Candles, each ..	1,200
Do. 10 do.	500	do.	1,200

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BOMBAY.

TO-DAY.

University Convocation, 5-15 p.m.
Volunteer Athletic Sports, Maidan, 3-37 p.m.
Band E. Y. Regiment, Colaba, 5 p.m.
Band, Marine Battalion, Apollo-bunder, 5-15 p.m.
The Gaiety Theatre, evening.
The Alfred Theatre, 9 p.m.

VESSELS ARRIVED.—The following vessels arrived yesterday:—Clan Forbes (s), from Liverpool; and Dunedin (s), Cardiff.

VESSEL SAILED.—The following vessel sailed yesterday:—Kong Lee, for Penang and Singapore.

PRINCE'S DOCK.—The s. s. Waverly entered the dock on Saturday, the s. s. Assam on Sunday, and the s. s. Clan Forbes yesterday, and the s. s. Avondale left on Saturday.

REPORTED THEFT.—Wassoo Kannajee, residing at Chinch-bunder, reported to the police on Sunday the theft of a gold neck ornament, valued Rs. 40, from his premises two days ago.

FAIRS.—The annual Ballajee Shamsett-street fair will be held this day and will be continued for three successive days. The annual Purpoodavie fair will also be held at that locality to-day.

MUSIC AT COLABA.—The following programme of music will be played by the band of the E. Y. Regiment at Colaba this evening at 5 p.m. :—

March	Rose	Keech.
Overture	Semiramide	Ropini.
Selection	Patience	Sullivan.
Valse	A Maid of Kent	C. Lowthian.
Song	Clasping Hands	Grillo.
Polka	Esprit de France	Maier.

GOD SAVE THE QUEEN.

MUSIC AT THE APOLLO-BUNDER.—The following programme of music will be played by the band of the Marine Battalion at the Apollo-bunder this evening at 5-45 p.m.

Overture	Concert	Titl.
Polonaise	Masken	Faust.
Valse	Visionen	Gung'l.
Grand Selection	Crispino e La Comare	Ricle.
Valse	Soiree D'Ete	Waldteufel.

GOD SAVE THE QUEEN.

RIOT IN THE HYDERABAD STATE.—We hear that a serious riot has taken place at Bonaghir amongst the workmen employed on the construction of the new line of railway. Colonel Dobbs and other police officials have been telegraphed for and have proceeded to the place.—*Deccan Times.*

THE HEALTH OF THE NAWAB SALAR JUNG.—H. E. the Minister is at present staying at Sooroonugcur to recruit his health, which has not been good lately. During his absence, his brother, Munir-ul-Mulk presides at the meetings of the Finance Committee which are now being held daily, Sundays alone excepted.—*Deccan Herald.*

FATAL ACCIDENT.—A coroner's inquest was held yesterday at Haines Road on view of the body of Pandoo Govinda, aged 20 years, a stevedore's labourer employed on board the s. s. Inchlonga. On the 2nd instant he sustained a fracture to his left leg while working in the lower hold of the vessel, by a sling of linseed bags accidentally falling upon him. He died from the effects of the injury. A verdict of accidental death was recorded.

AN OLD THIEF.—Hurry Luximon was charged before Mr. Ryan yesterday with the theft of a silver watch and a large quantity of rice. The accused, an old thief, and one who had often been in the Sassoon Reformatory, was arrested by a grain merchant while he was cutting a number of bags of grain lying in his shop and filling a cloth from them. The prisoner had got into the shop during the grain dealer's absence from it. When placed before Mr. Brewin the prisoner was asked where he had kept a watch he had been suspected of stealing and he willingly showed where it had been hidden it. Accused pleaded guilty to the charge. His Worship, in sentencing him to eighteen months' rigorous imprisonment, told him he was on the high road for transportation.

THEFT.—Doming D'Souza, a Goanese, was yesterday convicted by Mr. Dosabhoy Framjee upon two separate charges of theft of property, consisting of two table-cloths, the property of Messrs Frank Rodrigues and J. B. Rodrigues from their residence at Cavel on the 15th instant. The accused, it appears, watched his opportunity when no persons were about in the front room of the complainant's premises, walked in and deliberately walked away with the table-cloths that were on their table. On a report being made to the police, the accused was arrested while endeavouring to dispose of one when properly. He pleaded guilty to the charges, and also admitted one previous conviction. He was sentence to an aggregate term of eight months' rigorous imprisonment.

A REFERENCE TO ARBITRATION.—At the High Court yesterday, counsel informed Mr. Justice Scott that, as far as the court was concerned, the two suits of C. A. Turner against Amedbhoy Hubibbhoy, and of Ahmedbhoy Hubibbhoy against Rahimbhoy Alladinbhoy had terminated. By consent of all the parties, his lordship passed a order that the two suits and all the matters in difrence therein, should be referred to the sole arbitrator of Mr. Rahimtoola Mahomed Siyani, who should make his award within one month from the date of the order, after taking evidence or not as he may think fit. Costs of the suits, reference, and award to be in the discretion of the arbitrator. A general order to the parties was passed that they should produce books, papers, and documents before the arbitrator.

GAMBLERS.—At the Fort Police Court yesterday before Mr. Ryan, Inspector Dillon charged Gunga, a woman, and three Hindoos with gaming in a common gaming house kept by the first accused. The police officer stated that on Saturday, from information he received and in company with two sepoys, he repaired to a room on the first floor of a house in Kalbadevie, and, armed with a warrant, burst in. On entering they caught the prisoners, as it were, redhanded. There were others there but they managed to escape and took with them the larger amount of the stakes. The accused denied the charge and stated that another Hindoo, the informant, was also present. There were only on a visit to the first accused. On the evidence his worship convicted the accused of gaming, and all of them being old offenders fined Nos. 1 and 3 Rs. 10 each, No. 3, Rs. 30 and the last accused Rs. 20.

YOUNG HOUSE BREAKERS.—Inspector Jones charged Narayen Vinayek, a Hindoo lad 14 years of age, and Govind Appa, 17 years of age, before Mr. Ryan with three cases of housebreaking and theft. The police officer stated that the two lads were unemployed, and passed their time in entering the houses of respectable Hindoos living in Kabadavie when they had left for their offices. The second accused used to watch and when no one was approaching, while the other would break into the houses. Several complaints having been made by Hindoos that their houses had been entered, the sepoys were placed in plain clothes in the neighbourhood. The result was that the prisoners were caught in their profitable game. A silver watch and many other valuable articles which had been missed were found pawned by them with Marwarees. The first accused had once before been placed before a Magistrate on a similar charge, but was, on account of his youth and his father undertaking to keep him in better order, discharged with a slight punishment. He, however, appeared not to mend, and his father threw him up and wished to have nothing to do with him. R His worship ordered him to be sent to the Sassoon Reformatory for five years; and his accomplice was sent to jail for one month.

THE HYDERABAD SUCCESSION CASE.—There was a meeting of the Council of State on Thursday morning. The business was unimportant, and consisted chiefly of a consideration of the application of Mr. Winter, Solictor, Bombay, to be allowed to present an appeal to the Council from the decision of the High Court in the case regarding the succession to the estate of the late Boopghir Gossain, amounting to some 36 to 40 lakhs of rupees. The question arose whether the Council was competent to entertain such an appeal, but it was resolved that before this point was settled, the papers in the case, which had been received from the High Court, should be circulated amongst the Members, to enable them to express an opinion at the next Meeting of the Council whether, even if they had the power, it was a case in which any interference was called for. The main contention on the part of the would-be appellants is that the late Minister had given a decision in their favour which had been illegally set aside or reversed by the High Court. We have already noticed this matter at some length, and have pointed out, what must be clear to the meanest understanding, that the Council has not as yet been entrusted with judicial powers, and that if the Members assume such with respect to this or any other suit, they will simply stultify themselves, and bring themselves into merited contempt. It may be desirable, and we admit that it is, that there should be an appeal from the judgments of the City High Court, as there is from British High Courts, but until appellate powers have been formally conferred on the Council, and the necessary safe-guards taken to ensure competent legal advice, the Members will commit a very foolish blunder if they in any way countenance a usurpation of authority which is not theirs.—*Deccan Times.*

INSPECTION OF THE 12TH REGIMENT NATIVE INFANTRY BY MAJOR-GENERAL SIR JOHN ROSS.—On Saturday morning the 12th Regiment, Native Infantry, was inspected by Major-General Sir John Ross, K.C.B., accompanied by the Adjutant-General, the Quarter Master General, the Brigade Major and the A. D. C.'s. The men were formed up on the common before their quarters, at about 7-30 A. M., in open column, drill order, facing north, flanked on the east with their kit bags. The General rode along each column, inspecting the men, as he walked his horse past, with a scrutinising glance. The inspecting party rode to the saluting point, while the men were paraded past in excellent style. Major Bisanbard, second in command, put the men through the manual and firing exercises, which were gone through creditably by this well-drilled body of men. Lieutenant Hogge, the Adjutant of the Regiment, next put the Regiment through the bayonet exercise, and in this they proved as perfect as in every other item of the mornings exercises. The peculiar trample-like sound, when they come to the guard in this important portion of a soldier's training, with this regiment was given out with great precision, thus demonstrating the perfection with which it was performed, and this is saying not a little for the pains that must have been taken with each individual soldier. Captain Beckham exercised the men in column parade; then followed the stick exercise, for the Officers, Native Officers, and Non-Commissioned Officers and men, and, of course, the Regimental School and books and camp-equipage were duly and carefully inspected in their turn. Colonel Jopp, the Commanding Officer, who directed the various manœuvres, could not but be satisfied with the efficient and masterly manner in which his men underwent the comprehensive inspection-test to which they were subjected. The respective exercises could not by any means have been gone through with greater precision and exactitude by any body of men, and in stating that this important annual inspection proved highly satisfactory, we but repeat the opinion of the inspecting party, headed by Major-General Sir John Ross.—*Deccan Herald.*

POONA VOLUNTEERS.—The following is a list of the prize-winners in (Poona) G. Company, B. V. R. Corps :—

List of Prizes presented by Captain Phillips.

		Prize.
Sergeant F McDonald	... ...	Cup.
Volunteer H Baker	... ...	Do.

List of Prizes for the best attendants at parades, 1884-85. Presented by the Sergeants of the Company.

Lance-Corpl R Hessey	1st Prize.	Rs. 25.
Vol P Beck	2nd ,,	Claret Jug.
Corpl R J Sbowell	3rd ,,	Rs. 13-8
Vol N De'Silva	4th ,,	13-8
Vol A E Carry ...	5th ,,	10
,, J P DeCruz	6th ,,	7
,, D McKoy	7th ,,	5

Ties.

List of Winners of Marksmen's Cups, 1884-5.

	Points.
Vol J B Brown	189
Lance Corpl D Clabby	183
Corpl J H Rendall	178
Col Sergt R W Sleed	175
Lance Corp T C Cooke	175
Vol R C Davidson	168
Sergt J McDonnell	167
Vol A E Carey	163
Lieut J V Thomson	157
Vol E Fraser	155
,, R Hessey	151
Toulmin	Previous years.
Lance-Corpl D Clabby	

SPORTS.

No. 1.—Putting the shot—4-30 p. m. Corpl. J. B. Brown, 45 feet, 6 inches.

No. 2.—100 yards Flat Race for Volunteers—4-45 p. m.—Vol M. Rose.

No. 3—50 yards do. for Children—5 p. m.—Boy K. Macnee.

No. 4—Throwing Cricket Ball—5-15 p. m.—Lce-Corpl. Clabby—96 yards.

No. 5—High Jump—5 30 p. m.—Vol. N. Cockman—5 feet.

No. 6—3 Legged Race—5-45 p. m.—Vols. Macfarlane & Cahill.

No. 7—Donkey Race for Children—6-45 p. m.—Boy C. Gallagher.

No. 8—Hurdle Race over a flight of 8 hurdles; distance, 100 yards—6-15 p. m.—Cadet B. Brown. No. 2. Vol. Beck. Won by a hair's breadth, Vol Beck being close at hand.

THE FIGHTING ON THE BONER BORDERS.

A CORRESPONDENT writing from Camp Rustam, dated January 12, gives the following account of the fighting on the Boner Borders :—Information was received at Mardan on the 8th that the Bonerwals—who are under strict blockade—had collected in large force at the village Malundri and intended attacking British villages in the Sadoom valley. On this, the Guides Infantry, under Colonel Hutchinson, and one hundred sabres of the 12th Bengal Cavalry, all under command of Colonel Broome, accompanied by Mr. Tucker, Deputy Commissioner, and Captain Deane, Assistant Commissioner, Mardan, left at 6 P.M. for Rustam, with the intention of surrounding and making a night surprise on the two Malundris which lie east of the Rustam Valley.

The main body was ordered to march straight on Malundri: and one hundred and fifty bayonets, under Lieutenant Younghusband, were sent across the Shnee-Kandeo to cut off the retreat of the enemy from Malundri.

At about 4 A.M., when within striking distance of Suri Malundri, a halt was made; this man having been on the march since 6 P.M. During this halt—it was pitch dark—two of the Border Police who were with Mr. Tucker, heard something and challenged. The challenge was replied to; but immediately answered by a volley which killed a havildar and wounded a sepoy, since dead. What happened immediately after this, is not clear—as no one could see a yard ahead of him: but the men challenged, who were most likely watch party of the enemy on their way to take up their day picket, must have made a rush, in which a Dogra sepoy was cut down, and another sepy shot; and Colonel Hutchinson also shot by a man in front of him not a yard off. Dr. Grant was at hand to give every assistance; but the wound from te first was known to be fatal.

I may here describe the nature of the country immediately where this took place. After leaving the British village of Bantagan, a narrow land has to be traversed for about three-fourths of a mile. On one side of this land is a high thorn hedge, and on the right, some low hills covered with bushes. This land, which is in the enemy's territory, is followed for some distance, when the road suddenly turns directly east ad in front lies the Malundri valley.

It was shortly after this turn in the road into the Malundri valley, that a halt was made, and here it was that Colonel Hutchinson and his men were killed and wounded. It is at least satisfactory to know that two of the enemy also fell here. The whole valley, from this point up to the Malundri villages, is densely studded with thorn bushes, etc., and the enemy in an number could have been concealed there.

From the halting place to Suri Malundri, which lies directly under a small conical hill, it is about two miles. The object, as regards the night surprise, being defeated, it was decided to halt the troops till day-light, when they could form a junction with Lieutenant Younghusband's small party. Colonel Hutchinson and the wounded man were taken back to the Rustam Police station under Dr. Grant's care, and here poor Colonel Hutchinson died at 7 o'clock on the morning of the 10th.

At day light the troops advanced on Suri Malundri, skirmishing through the brush-wood. A party of Bonerwals were seen on the conical hill above Suri Malundri. These were quickly driven off by the Guides, and the hill was occupied by our troops. From this hill, which shuts off Suri Malundri, from the outer valley, the village is within rifle-shot. The enemy had ascended the hills behind the village, showing three standards, which quickly disappeared, under the fire of our men. At about 9 A.M, Lieutenant Younghusband's party were seen on the hills beyond the village, and orders were given to advance and join them. The Guides under Major Lorne-Campbell, accordingly cleared the village; and the two parties uniting cleared this portion of the valley of the enemy. Pitao Malundri, which is perhaps a mile from Suri Malundri, appeared at the time to be unoccupied, and as it was not the intention to destroy this village, it was considered unnessary to advance and occupy it. So a halt was made by a stream near the conical hill first occupied. Meanwhile the Bonervals were seen descending in large numbers and collecting on the hills on the Pitao side of the valley, and the Sadoom villagers, who had also come up in force soon became engaged on their own account along the base of the hills. The fire was very heavy on both sides; but apparently with little loss. Our villagers, however, lost 3 men killed.

Major Lorne-Campbell was ordered to drive the enemy from the opposite hills west of Pitao. Two companies of the Guides, under this officer advanced across the valley, and from the thick scrub at the base of the hills thoroughly "slated" the Bonerwals who retreated up the hills. On this it was decided to march the troops back to Rustam, which they did not reach till 3 p.m., having been marching and fighting from 6 p.m., the previous evening. It may be noted that not a single shot was fired by the Bonerwals, even in bravado during the retirement of our troops. I cannot enter into the political reasons of Government for the present blockade of the Bonervals. It is sufficient to say that apart from their present action, which will add heavily to their final bill at settlement, their action during the past year on more has been most unsatisfactory. It may be remembered that it was this tribe that, in July 1877, raided up to the Rustam thanna walls and burnt three villages *en route*. The Bonerwals, unlike the African tribes are most indifferently armed and I may also add drilled as they have but few old trained soldiers among them. They never were enlisted in our Native Regiments. For all this the Ambeyla days are not to be forgotten; and the combined fanatical assistance which could be brought against our troops must not be despised. Colonel Nisbet, Commissioner has arrived at Rustam, and visited the border villages.

ADVICE TO MOTHERS.—Are you broken in your rest by a sick child, suffering with the pain of cutting teeth? Go at once to a chemist and get a bottle of MRS WINSLOW'S SOOTHING SYRUP. It will relieve the poor sufferer immediately. It is perfectly harmless and pleasant to the taste. It produces natural quiet sleep by relieving the child from pain, and the little cherub awakes "as bright as a button." It soothes the child, it softens the gums, allays all pain, relieves wind, regulates the bowels, and is the best known remedy for dysentery and diarrhœa, whether arising from teething or other causes. Mrs. Winslow's Soothing Syrup is sold by Medicine dealers everywhere, at 1s. 1½d. per bottle. Wholesale by the Anglo-American Drug Company, Limited, 38, Farringdon-road, London.

THE HON. MR. MANDLIK ON THE INCOME-TAX BILL.

THE following is the official report of the Rao Saheb V. N. Mandlik's speech in the Viceroy's Legislative Council :—My Lord,—Having listened to what has been said before, I must confess that my work has become somewhat complicated, but what I propose to do is to vote for the Motion to send the Bill to the Select Committee, and to submit a few observations to the Council on some of the points touched on in the observations which Your Lordship addressed to the Council last Monday, as well as what fell from the Hon'ble the Financial Member. But before I do so I must say I agree with what fell from the Hon'ble Mr. Quinton in reference to our position as regards this Bill. We have no Financial Statement technically before us, but the present Bill gives us the same opportunity for discussion as we should have had if both the Bill and the Statement had come together. I see the Hon'ble Mr. Steel has introduced the question of export-duties; I must ask the hon'ble members to remember that that matter is not by any means so simple. I think that the subject of imports and the subject of exports are to a considerable extent relative questions. Sir Charles Trevelyan, in an address on Indian finance, delivered in 1870 in London before the East India Association, said as follows :—"Although Her Majesty's Government objected in 1865 to an export duty of 3 per cent. being levied on Indian coffee for the benefit of the Indian Exchequer, a duty of 10 per cent. is levied on this same coffee in England for the benefit of the English Exchequer. This is neither just nor generous. The duty should at least be halved between the two exchequers, and the more so because great part of the coffee exported from India is sent direct to France and other foreign countries, and the Indian Treasury therefore misses any benefit from it. The same considerations apply to the tea exported from Northern India." Sir Charles had recently consulted the great economist, Mr. McCullock, on this question, and his letter in support of the above views was read to the meeting. I proceed now with the subject in hand. Having listened to the clear exposition of Sir A. Colvin, I take the immediate question before us to be—How are Rs. 70,00,000 (or £700,000 approximately speaking) to be raised? He proposes to do it by means of the Income-tax, a combination of a licence-tax (on incomes up to Rs 2,000) and an income-tax on those exceeding Rs. 2,000, the incomes in both cases being non-agricultural. I compliment the Financial Member on the distinct advance that has been made on all occasion by the entire exclusion of landed incomes. I will not follow him to those classic regions of financial perils to which he has felicitously alluded, and from which he has happily emerged. But there is, I see, an idea abroad, almost haunting a portion of the public, that the landed classes in India, who now contribute more than £21,876,047 to the Imperial revenues are still proper subjects of further taxation. To these persons I may, (somewhat in the words of Mr. Chapman,) address the following observations made in this Hall in 1871. In the Presidency of Bombay "a succession of new taxes had been imposed during the past ten or twelve years. In addition to the income-tax, we had had a cess of six and a quarter per cent. on all revenue; a quit-rent of considerable amount on lands previously held rent-free; tolls and municipal taxes had been freely resorted to, salt-excise had been greatly increased, and last, but not least, in many parts, the thirty years' settlements were falling in, and revised rates, involving an increase of some sixty per cent. on the land-revenue, were being imposed. The local fund receipts during the year 1869-70 amounted to £618,000, while the municipal taxes realised £580,000. Allowing for a portion of the local funds being derived from jail manufactures, harbour-fees, Native States' charitable endowments, and other sources that did not properly concern the country, he believed it would be found that the Presidency [of Bombay] contributed not far short of a million sterling over and above the Imperial revenue." I have not been able during the short time at my disposal to obtain the figures for the past year; but the amount cannot be less. For all local improvement hitherto has meant increased taxation; and some improvements have been of a very doubtful kind. These considerations lead me to the conclusion that the present step of the exclusion of incomes derived from sources other than agriculture is a decided advance in the right direction. There is yet one more consideration which also tends in the same direction, and that is, the non-resort to increased salt-tax. Hon'ble members who speak in favour of this tax ought to remember what was said in 1870 in this Council about this tax. Besides in Western India—I speak of the Bombay Presidency—there was at one time (*i.e.*, prior to 1837,) no salt-excise at all. Afterwards eight annas a maund were imposed; one rupee thirteen annas three-piece (Bombay rupees); and three annas. In 1862 it was reduced to two. It would be tedious to go through first principles on this occasion, except as a matter of sheer necessity; but I take leave to say that salt like grain ought to be practically free; or if that cannot be, that it ought at least to be taxed as lightly as possible. I cannot understand how anybody at Madras can have gone up to Government with a proposal to raise the salt-tax, which presses so heavily on the masses that the poor have in very many cases been found living by scraping saltish earth, and in some cases have been actually prosecuted for so doing. I refer to the debates of 1868 and other publications in support of my arguments; and on my own experience and on my own experience of over 30 years, I hold that the present resolve of Government not to raise the salt-tax is a correct and wise step in Indian finance. I have now, my Lord, to turn to another item, and—a third item of taxation not in the budget, but which, in my humble opinion, should have been there. In so saying, I do not propose to raise any question on this occasion in reference to the Bill (Act) passed in 1880. For in the first important, and as such, it is one deserving of the earnest consideration of the Government of India. Sir A. Colvin says that "the exemption from duty, in 1875, by the Government of India, of the produce of certain descriptions of grey cotton goods made the abolition of the import-duties on all cotton goods a question only of time." It is not my object to unearth on this occasion the voluminous literature on this subject; but there is the evidence of a few facts and figures which it would be to the benefit of British India always to remember. In 1875, when the Indian Tariff Bill was being discussed in the three Presidencies by the Hon'ble Mr. Sir Charles said that promotion was given to officers in the Staff Corps according to mere length of service without reference to any fixed establishment. What is the result? Here are his words :—"The consequence of this is that the qualification for the highest rank and the highest rate of pension is simply absolute length of service, without regard either to the public wants or to the relative claims of other officers; and everybody is certain to arrive at the highest rank, and to be entitled to the highest rate of pension, if he holds on during the prescribed term of years." The tune is, "we are all growing old together." There will soon be an army of field officers with very few subalterns, and such a retiring list, all at the highest rate of pension, as the world has never seen. This, of course, is no mere opinion of mine. In the discussion on the income-tax in the Council of the Governor-General in April last, Sir William Mansfield, the Commander-in-Chief, said, "There is one more point which I would invite the attention of the Council to, being the growth and cost of effective establishments. I need not advert to the statement of General Hannyngton and Colonel Broome beyond uttering the remark that, while those distinguished authorities differ in detail, they are agreed in presenting a picture of future liability which is positively alarming. In short, we are threatened with the serious danger of all our economies in India in the combative force being eventually greatly more than swallowed up in the growth of the non-effective expenditure. Under such circumstances a further greater danger might be forced on by public outcry, involving perilous reductions, to meet non-effective charges." These statements will be found in the Parliamentary paper "East India Staff Corps, No. 140 of 1869."

The Controller General of Military Expenditure presents no instance of an army so constituted, or of one so costly. But unsatisfactory as is the present financial condition of the Indian army, the future prospect is far worse." This was said before 1871, only ten years after the formation of the Indian Staff Corps. In 1878-79, it appears there were 1,961 officers in the three Staff Corps, while there were only 245 army appointments which could be held by officers below the rank of Colonel.

Sir A. Colvin himself has complained of certain army expenditure; and we do not yet know what practical benefit we may accept from the Commission which sat at Simla in 1879. Successive Finance Ministers have dwelt upon the heavy expenses in connection with the British army in India. Now that we have got rather all over the country, and the whole Continent is enjoying profound peace Her Majesty's Government ought to help the Government of India in a material way in reducing this expenditure, and if that is done, with the natural increase of our revenues, the Government of India will be able not only to pay its way, but will have no occasion to resort to such unusual taxation. As regards the Bill itself, there are a few questions which will require to be taken into consideration. First in regard to taxing house-property. In cities such as Bombay, Calcutta, and the like, in large municipal towns where houses are valued for municipal purposes I see no difficulty; but to introdupe taxation of house-property into the mofussil generally into villages whether large or small is a step full of peril and difficulty. There are no standards for valuation there. In thousands of places, there is hardly any letting value and in such cases I see all the dangers of inquisitorial proceedings and arbitrary assessments, and consequent annoyance, which has been so correctly and graphically described in this Council more than once, and to which I fully subscribe. I hope and trust therefore that such assessments may be limited to towns and cities as I have suggested. Another question is the taxation of the Government securities. I beg that the propriety of this may be re-considered, as it is a matter which affects public credit. Yet another question remains; and it is the question of secrecy in regard to income-tax assessments. This is not provided for in this Bill, although it used to be so in the former Acts. All officers, so far as I know, were sworn to secrecy under the law; and so I think they should be. This is a matter on which the native mercantile community has always laid great stress. The feeling on the subject is very strong, as it is one which touches their mercantile credit and honour, and I hope the question will be attended to when the Bill goes to the Select Committee.

"Further, I beg to append a statement * in regard to piece-goods alone and yarn for 1880 to 1884, brought out for me last week by a leading merchant in Bombay, from which it appears that the annual rate of increase in the import-trade of piece-goods and yarns into Bombay, Calcutta and Madras continued uninterruptedly until 1880. For in the year 1873, the entire import for the three presidencies was 1,071,035,753 yards of goods and 28,778,179 lbs. of yarn, while in the year 1880 it was 1,612,700,000 yards of goods and 41,750,000 lbs. of yarn, showing that from 1849 to 1880, there has been a continued increase in the imports. It was from March, 1882, that the import-duties upon goods and yarns were altogether removed, and instead of the imports increasing, as we may naturally expect if the protection theory were correct, they have remained stationary except in the case of Madras, where a slight increase is perceptible; but taking the total of all the three Presidencies for goods and yarn, imports fall short of what they were in 1880; and that, too, in spite of the enormous increase in railway-communication throughout India and the large increase in its population. Besides, it will be observed that the Indian imports of piece-goods and yarns in 1880 were higher than they were in 1884, shewing thereby that the consumption of foreign goods in India did not increase by removal of the duty. It ought, at the same time, to be noticed that the consumption of local spinnings and manufactures did not also increase during the same period, and were it not for the unexpected and large off-take of the local mills' yarn for China, the serious losses suffered by the local mills, with rare exceptions, during the last five years, would have made the position of mill-industry very unsound. It thus follows that the removal of duty has only deprived India of a legitimate source of revenue, while it has not secured the objects for which the sacrifice was apparently made. The true end of all taxation, whether direct or indirect, is, I take it, purely fiscal, and duty should be imposed for revenue-purposes only. Articles of luxury are taxed in all civilized countries for revenue-purposes, while all other articles save raw materials are lightly taxed. The import-duty on piece-goods, if levied to meet the present wants, would not amount to even half an anna a head. Thus the average annual imports of merchandise into India for the last three years ending March, 1885, average about 53 crores of rupees, and if a duty of 1½ per cent. only was levied on this import, it would yield 66 lakhs of rupees to Government, which would be at a rate under half an anna per head on the present population of 25 crores, if it fell on the masses; but I submit this does not; it is chiefly paid, as Mr. Sorabjee Bengali has shown, by the higher classes. Besides, this is a tax which will reach the population of Native States, who receive the benefits of the British rule as we do without contributing anything towards its expenses. This item of indirect taxation is a better way of raising revenue for Imperial purposes than direct taxation like the income-tax, which, in India particularly, is obnoxious to the people. A protective duty is indeed injurious to free trade, but from the statements of imports it will be apparent that the import-duty in India was not protective before, and cannot even now subserve such a purpose for many obvious reasons. It was levied to enable the Government to carry on the machinery of the administration. If was paid without demur and at the least possible expense in collection as compared with any other mode of taxation. If England, which lays down broad principles of free trade and insists upon their being observed by India, imposes exorbitant duties on foreign goods for revenue purposes whenever necessary, why should not India, under similar circumstances, be permitted to do the same, and particularly when the tax is merely a nominal one, and yet affords a good help to the revenue; and when, as Mr. Sorabjee Bengalee has distinctly proved, it does not touch the poor, and chiefly falls on the well-to-do classes? In the face of these facts, I am sorry this tax was not availed of as recommended by the Madras Chamber of Commerce; and I cannot understand the recommendation to extend the operation of the income-tax in the form of an income-tax. If it were a mere license-tax it would be open to the same objections as the existing tax; but this is something more. It is an income-tax in the case of all whose incomes are above Rs. 2,000. The history of this tax has been so often repeated in this Council that I will not now enter into it.

All I have to say is that it is still open to the remarks which have been submitted in this Council by Messrs. Inglis, Robinson, Cockerell and others on the evidence before them; and I can only hope that such a tax will only be resorted to on occasions of the greatest urgency and necessity. The difficulties of working such a tax (as I might safely say also from my own little experience in working it) are very great; and I shall only add my humble voice to those that have gone before me in imploring the Government not to insert it hereafter in their Budget as an ordinary source of revenue. It presses hard on the honest, and its effects are demoralizing. "There is one more subject on which I have to say a few words before I conclude. Your Lordship made an appeal to the individual members of this Council, which (speaking for myself) was hardly necessary under the circumstances in which it was made. When the subject of pure license-tax was discussed in 1878 in Bombay I voted against it on the ground of its one-sidedness. That feature is absent on this occasion, but the symmetry of the Act is marred by the higher classes being put under an income-tax instead of a license-tax. I think, however, we shall all rejoice at the removal of all grounds for imposing such a tax, which I expect from the searching inquiry into expenditure which Your Lordship's Government have now resolved upon. I have not been able, within the short time at my disposal, to lay my hands upon all the details which are necessary to speak authoritatively on this question in details; but there are several departments in which very large saving has long been overdue. In my own Presidency, the Revenue Survey Department had or ought to have finished its work long ago, and yet from the returns it appears that that department is still of the same strength financially as it was ten years ago. When I remember what Mountstuart Elphinstone said of this department in 1820, I am grieved to see the unnecessary extension of its life and action in those districts where its work has been once completed. The new Forest Department is a young department in its origin; but it has now been working almost like the old Land Revenue. I see a Commission has appointed to inquire into it in Bombay; but looking to the evidence that is being taken, it has scarcely touched the surface. Whether it will go beneath and high to secure an efficient administration without any unnecessary annoyance to the people, remains to be seen. Again, on the basis, or rather the remains of our Survey Department threatens to come in the Agricultural Department, the total expenditure of which has grown from Rs. 2,45,480 in 1870-71 to Rs. 8,05,718 in 1884-85; and when I closely look into the items constituting this expenditure, and as a landholder and a practical agriculturist, cast my eyes at our agriculture, I must confess that I view upon the outlay on this department as utterly disproportionate to the results expected to be achieved. For better or worse, India is not a country for large farming operations, and expensive machinery. As a cultivator of land, I always seek and utilize such information as I can get; but I cannot view with favour such expenditure as is now increasing day by day in this department. Other small but proportionately costly departments will also be required to be pruned down. Above all, there is one great department about which successive Finance Ministers (including the present) have complained year after year, and without any regulation of which all other reforms, as it seems to me, will be comparatively valueless, and upon which the Government must begin to work; and that is the expenditure for employment of

COMMERCIAL INTELLIGENCE

MONDAY EVENING, JAN. 18.

THE Bank of Bombay return for the week ending on Saturday shows the following changes :—

		Rs.
Public Deposits at Head Office	Inc.	4,49,059
Do. Branches	Dec.	61,370
Other Deposits	Dec.	1,97,130
Government Securities	Dec.	20,000
Loans	Inc.	2,28,947
Bills Discounted	Inc.	12,38,272
Cash with other Banks	Inc.	2,03,650
Cash and Currency Notes	Dec.	14,70,489

These movements show a further increase in the trade demand, and mark a steady progress towards dearer money, although with the Cash Balance still at 18½ lakhs it is scarcely probable we shall have any advance just yet.

EXCHANGE.—Reuter's closing telegram from London of Saturday's date reports further private allotments of Council drafts to the extent of £100,000 on Bombay at 1s. 6d. and £35,000 on Calcutta at 1s. 6 1-32d. per rupee. Private messages at the same time report Bar Silver at 46⅞d. per oz. These advices caused the market to open very steady, and later, on receipt of the Calcutta telegrams, an advance of fully 1-32d. per rupee was established. Very few private bills have been offering, and the rise has been almost entirely established by the willingness shown by the banks to sell their own paper. For ready demand 1s. 6 1-16d. was quoted at one time and could have been obtained up to the close for February delivery, with 1s. 6 3-32d. for March-April, possibly also for telegraphic. Credits forward have been negotiable at 1s. 6¼d. for February, 1s. 6 9-32d. for March and 1s. 5. 5-16d. for April May, but we should say that there are more buyers than sellers at the price. Closing quotations for ready paper are :—

Bank Bills on demand....	1s. 6 1-32d. per rupee.
Do. Telegraphic..	1s. 6d. "
Do. 3 months' sight.....	1s. 6 5-32d. "
Credits, 3 months' sight ...	1s. 6¼d. "
Francs, 3 months' sight....	1 92½ to 1. "

GOVERNMENT PAPER throughout the earlier part of the day remained steady at Saturday's quotations, but in the course of the afternoon, Fours hardened up to Rs. 97 11-16 for cash, Rs. 97½ forward. Fours and a half are firmly held at Rs. 99½.

IN SHARES there is very little doing, and values are generally unchanged. Spinning Mills exhibit no alteration. In Press companies, Bombay are Rs. 5 easier, New Indian Rs. 2½ down.

COTTON.—Exporters still keep out of the market as buyers, the rise in exchange in the past four days having further widened the margin against business. Native sellers, however, display considerable firmness, and any ready parcels which have had to be bought have changed hands at a slight advance, while for future delivery the tendency seems more to cover in previous sales than enter on fresh contracts. We quote to-day :—

	Rs.
Good Bengals, ready	162
Do. Fully Good	166
Do. Fine	176
Comras March Good	177
,, Broach, March ,, ...	208
,, Dholleras, April	183
,, Do. May,.....	182

WHEAT AND SEEDS are quiet all round, and in the case of the former tendency easier.

FREIGHTS remain dull and depressed. The s.s. Clan Forbes is reported fixed for London, this month's loading, at 16s. 3d., with the option of 1,500 tons Wheat or Seed at 13s. 9d. old scale, and some speculative orders have been given out for April-May loading at 22s. 6d. per ton for Dunkirk and Antwerp. The following are current rates :—

	Wheat Cotton Ready.
Liverpool.....	13-9 to 18-9
Open Charter.....	16-3 to 17-6
Havre	13-9 to 15
Dunkirk	16-3 to 17-6
Antwerp	15 to 16-3
Marseilles	15 to 16-3
Trieste-Venice	25

BOMBAY BILL AND STOCK LISTS.

BANKS.

——	Shares.	Amt.	Paid up.	Last Dividend.	Cash. Rate.
					Rs.
INDIAN BANKS.		Rs.	Rs.		
Bank of Bombay	20,000	500	all	5 p.ct.	720
Bank of Bengal	42,000	500	all	10 do.	820x
Bank of Madras	10,000	500	all	5 do.	587½
EXCHANGE BANKS.		£	£		
Agra Bank.....	10,000	100	all	6 do.	130
Hong. and Shang. B. Corporation	60,000	$125	all	17½ do.	462
National Bank of India.....	37,32	250		5 pct	110

PRESS COMPANIES.

Akbar Cotton	200	1,250	1,250	..	940
Akola Press Co.	85	500	500	Rs. 50	430
Albert Ginning Co. ..	100	500	500	Rs. 45	420
Albert Press Co., Kurrachee	220	1,100	1,100	Rs. 175	1,130
Apollo Press Co. (small shares)	750	400	400	Rs. 20	285
Bellary	620	1,000	1,000	Rs. 25	640
Breul's Cawnpore P. Co., Ld.	500	200	20	Rs. 16	170
Bombay Cotton Press.	1,000	125	125	..	220
Colaba Press Co.	500	1,880	1,880	Rs. 600	795
Dholleras E. & G. Co.	6-0	300	300	..	163x4
East India Press Co. .	700	1,000	1,000	Rs. 130	1,375
Fort Press Co.....	150	8,500	8,500	Rs. 150	2,625
French Press Co....	800	500	500	Rs. 45	625
Harvey & Sabapathy Co., Ld.	450	500	500	Rs. 22	501
Khanpoor Cotton Press Co.	240	500	500	Rs. 40	390
Manmar Manfg. Co ..	1,000	250	250	Rs. 10	240
Mercantile Press	1,500	125	125	..	132½
Mofussil Co.	3,125	400	400	..	412½
New Berar Cotton Ginning & Press Co.	1,250	500	500	..	587½
New Broach Cotton Ginning & Press Co.	1,400	100	500	..	3
New Indian Press	4,000	125	125	..	180
Prince of W. Press ..	600	500	100	Rs. 30	575
Sabapathy Press Co., Ld.	500	500	500	Rs. 75	450
Sind Press Co.	400	2,000	750	Rs. 7.	645
Sind & Punjaub Cotton Press Co.	100	1,000	1,000	Rs. 10.	1,175
Sassoon Press Co.	300	500	500	.. 2.	515
Volkart Press Co.	450	1,000	1,000	Rs. 2	750

MISCELLANEOUS.

Alcock Ashdown & Co., Ld.	1,000 / 750	200	200 / 150	10 p.c.	201 / 150
Badham, Pile & Co. Ld.	3,000	100	100	Rs. 18	142
Bapty Co., Ld.....	2,625	200	165	Rs. 10	195xd
Barton & Co., Ld.	1,000	100	10	10 3-32p.c	75
Do. New issue..	500	100	37½	10 3-32p.c	75 .d
Bombay Land & Building Co., Ld.	800	500	100	6 p.c.	
Bombay Flour Mill Co.	500	500	500	15 p. ct.	685
Bombay Saw Mills ..	600	1,000	1,000	..	380
Bombay Ice Manufacturing Co., Limited	1,250	100	100	Rs. 8	104
Bombay & Burmah Trading Corporation.	1,000	2,500	1,500	300	3,675
Do. (2nd issue)....	1,000	62	375	60	935
Do. (3rd issue)....	1,000	62	375	..	860
Bombay Fire Insurance Co.	600	1,000	1,000	25	930
Bombay Municipal Bonds	..	..	..	6 p.ct.	104
Cash Bazaar	1,50	100	100	..	23
Cooper, Madon & Co., Ld.	3,000	100	100	9½	116
Indian Guarantee & Suretyship Association	5,000	100	10	Re.	11
Khed-i-Hind Gold Mining Co., Limited	42,000	..	5	..	9½
Kurrachee Ice Co., Ld.	500	500	300	36	321
Kurrachee Lighterage Company, Ld..	500	500	200	36 p. a	330
Kemp & Co. Ld.....	4,000	200	175	Rs. 261	330
Mechanics Building Co	4,000	50	52	31	8
Napier Hotel Co.	300	100	100	9 p.ct.	100
Napier Foundry and Mfg. Co.	1,500	100	100	..	100
Oriental Government Security Life Assurance Company ..	5,000	200	50	5 & 7½	61 to 6
Oriental Loan Association	5,000	20	20	..	21
Pearce and Co., Ld. ..	1,000	100	100	8 p. a.	91
Port Canning Co.	6,000	1,000	1,000	Re. 16	31¾
Prince of Wales Fire Insurance	250	8,000	1,000	Rs. 10	1,62
Phillips & Co., Ld. ..	4,000	100	50	Rs 13	78
Bounty & Co., Ld.....	1,000	10	100	Rs. 8	8
Telephone Co., Ld....	19,200	25	25	Re. 1	1 32xd
Treacher & Co., Ld. ..	2,000	500	500	Rs. 110	1,150
Thacker & Co., Ld. ...	1,500	100	100	Rs. 15	175
Western India Flour Mills	1,000	125	100	12 p.ct.	140
M. Mody & Co., Ld. ..	2,500	200	200	9	205

BANK OF BOMBAY.

STATEMENT of the affairs of the Bank of Bombay on the week ending 16th January, as compared with the statement of the 9th January :—

LIABILITIES.	Jan. 9. Rs.	Jan 16. Rs.
Proprietors' Capital.....	1,00,00,000	1,00,00,000
Reserve Fund, invested in Govt. and other authorised Securities..	25,00,000	25,00,000
Public Deposits at Head Office....	36,88,475	41,37,534
do. do. at Branches.....	15,08,674	14,47,304
Other Deposits	2,60,34,129	2,58,36,999
Post Bills	89,394	91,929
Cash Credits undrawn.....	5,50,747	5,57,790
	4,43,71,419	4,45,71,556
ASSETS.		
Govt. & other authorised Securities	33,37,443	33,17,443
Cash Credits, on Security of Govt. Paper, Bullion, and Merchandize	16,45,296	16,71,550
Loans, on Security of do.....	19,72,120	20,01,977
Current Accounts overdrawn ..	3,271	2,256
Bills Discounted and purchased ...	1,68,44,333	1,80,32,605
Stamps.....	33,678	38,006
Dead Stock..... Rs. 3,75,473		
Amt. applied in reduction .. 2,65,000	3,10,473	3,10,473
Cash Balances with Correspondence.....	6,29,170	3,32,820
Cash and Currency Notes.....	1,95,50,705	1,81,23,226
	4,43,71,419	4,45,71,556

RAILWAY COMPANIES.

G. I. P. R. per cent. Stock	..	£100	..	..	£142
B. B. & C. I. R. Guaranteed 5 per cent..	..	£100	..	..	£147

SHIPPING INTELLIGENCE.

THE B I S N Co's steam-ship Calder, 400 tons, Captain G Jourdain, sails to-day for Busreh with a general cargo and 35 deck passengers.

The steam-ship Dunedin, 1,418 tons, Captain J P Cumming, arrived in harbour yesterday from Cardiff (19th Dec), with a cargo of 2,551 tons, coal she is consigned to Volkart Brothers.

THE Clan Line Co's steam-ship Clan Forbes, 1,594 tons, Captain A Guard, arrived in harbour yesterday from Liverpool (16th Dec), with a general cargo The vessel is consigned to Messrs Finlay, Muir and Co.

THE B I S N Co's steam-ship Assyria 969 tons, Captain G C Tice, sails to-day for Busreh via Kurrachee with a general cargo and the following passengers :—Mrs Faiy Mahomed Fatehally, infant and Miss Amina N Tyabjee, Mr Haji Adam. Mr Hussen Misri, Mr G M Macpherson, Mr Cassumbhoy Nanjee, Mr Dossabhay Hormusjee, Mr Ally bin Hassen Mr Falard, and 74 deck.

ARRIVALS.

Jan.	Vessels.	Commander.	From
18	Clan Forbes (s) ..	Guard	Liverpool, Dec. 16.
	Dunedin (s)	Cumming ...	Cardiff, Dec. 19.

DEPARTURE.

Jan.	Vessels.	Commander	Destination.
18	Kong Lee	Hansen	Penang & Singapore

The following vessels obtained their port-clearances yesterday :—Steamers Calder, Jourdain, and Assyria, Tice, for Busreh.

The steamer Khasgar, entered for loading yesterday for China.

CALCUTTA.

ARRIVALS.

Jan.
14 Himalaya (s).....Hamilton ..Madras, Jan. 9.
Hampshire (s)...Child .....Singapore, Jan 7.
Chindwara (s) ....Livingstone.Bombay, Dec. 17.
Dundee .....Naughton ..Dundee, Oct. 3.
Crown of India ..Rollo.....Colombo, Dec. 9.
Boyne .....Rock .....Demerara, Sept. 13.

DEPARTURES.

Jan. 14.—Steamer Bancoora. Barque Royal Alice.

MADRAS.

DEPARTURES.

Jan.
15 Khedive (s)..... ..... London.
Almora ( ) .... Calcutta.
M. Meanatchy (s).. ..... Singapore.

DAILY IMPORTS.—JANUARY 18.

FROM LONDON.

Joseph Arbib s—13 cases chrome of sorts and 4 casks zinc paint, Vincent Sourse ; 10 cases eau-de-cologne, Abdul Hussen Esmailjee ; 3 cases medicine other sorts, Nathoo Mooljee and Co ; 200 kegs paint colored E A Currim.

Loodiana s—672 kegs paint of sorts, T Farjoolabhoy ; 20 cases whisky, M Mackenzie.

Kaiser-i-Hind s—one hogshead sherry the National Bank of India.

Cascapedia s—10 cases biscuits M Haji Tyji.

Verona s—45 cases aniline dyes, C Macdonald and Co ; 80 cases oilmanstore, 4 cases cheese, and 4 cases bacon, Cowasjee Dadabhoy and Co ; 10 cases aniline dye, H Tyabjee ; 41 cases, bacon, hams and cheese M Bhicajee 58 bales writing paper, S A S Dawood ; 10 drams printing ink, Bombay Gazette, 27 cases hams, bacon, and cheese Sorabjee Hormusjee Batliwalla one caisse snuff and 10 cases beer, Treacher and Co.

FROM GLASGOW.

Persia s—10 cases writing and 19 bales printing paper S A S Dawood.

FROM BORDEAUX.

Joseph Arbib s—6 cases wine H Watson and Co.

FROM LIVERPOOL.

Aston Hall —25 cases school slates, M Adamjee.

FROM NEW YORK.

Persia s—9 cases lamps, and 4 casks lanterns Theodor Knaust.

DAILY EXPORTS.—JANUARY 18.

FOR LIVERPOOL.

Persia s—259 bales cotton, Gaddum Bythell and Co ; 26 bales wool, H Khildass ; one bale yarn, Lyon and Co ; 22 bales wool and 79 bales goat hair, S Esmajan ally ; 115 bales cotton, Dewji Bhimji and Co ; 300 bales wool and 10 bales rags, Goculdass Toolseedass ; 61 bales cotton, D Vussonjee ; 27 bales cotton, Ramji Chapsee ; 112 bales wool, H Vusonjee.

FOR GLASGOW.

Persia s—40 cwts coir yarn, Finlay Muir and Co.

FOR LONDON.

Loodiana s—477 cwts myrobolitms, Goculdass Jaithanee 20½ cwts indigo, L Poonsee and Co ; 600 cwts myrabollams, H Goculdass.

Assam s—200 cwts gum, Lallji Poonji and Co.

FOR ANTWERP.

Amana s—200 bales cotton, Killick Nixon and Co ; 53 bales hemp, Kerr Tarruck and Co ; 8,475 cwts Gingelly seed, Long Moir and Co ; 300 bales cotton, Gaddum Bythell and Co ; 1,000 cwts wheat, J C Bushby and Co.

Cascapedia s—109 bales cotton, A Blaschcek and Co ; 2,086 cwts linseed, Ralli Bros ; 487¼ cwts groundnuts, 37½ cwts coriander seed, 375 cwts linseed, Ghelia Bhurmull ; 109 bales cotton, George Lockhart and Co ; 37½ cwts galle nuts, Volkart Bros.

Aston Hall s—5,522 cwts gingelly seed ; and 300 bales cotton, A Blaschcek and Co ; 4,000 cwts linseed, William Bell and Co ; 3,001 cwts linseed 2,000 cwts wheat, J C Bushby and Co.

FOR MARSEILLES.

Clan Ranold s—4,000 cwts wheat, D P Batha and Co.

FOR GENOA.

Manilla s—1,200 bales cotton and 4,000 cwts wheat, Killick Nixon and Co ; 400 bales cotton and 1,000 cwts wheat, Olcese and Co.

FOR HAVRE.

Waverly s—500 bales cotton, George Lockhart and Co ; 999 cwts linseed, Louis Dreyfus and Co ; 2,000 cwts wheat, Volkart Bros.

FOR DUNKIRK.

Escalona s—80 cwts hamp, Volkart Bros.

FOR TRIESTE.

Endymion s—110 bales cotton, Breul and Co ; 270 bales cotton, Gaddum, Bythell and Co.

Assam s—220 bales cotton, Ralli Bros ; 495 bales cotton, Glade and Co ; 110 bales cotton, A Blaschcek and Co ; 110 bales cotton, E Spinners and Co ; 200 bales cotton, Lang, Moir and Co.

FOR NAPLES.

Manilla s—600 bales cotton, Gaddum Bythell and Co.

FOR VENICE.

Assam s—1,010 bales cotton, Ralli Bros ; 110 bales cotton, E Spinners and Co ; 310 bales cotton, Lang Moir and Co ; 5 bales cotton, Glade and Co.

FOR LEGHORN.

Manilla s—1,000 cwts wheat, A Blaschcek and Co.

FOR CALCUTTA.

Agra s—135 bales cotton, R Lachmandas.

HIGH COURT.—JANUARY 19.

(Before the Hon'ble Mr. JUSTICE BAYLEY.)
Suits for hearing and final disposal.
Short Causes.

195-83—Bomonjee and H—Nathoo Laljee vs Rahimbhoy Allaibhoy and another—Thakurdas and D.
337-83—Chalk and W—Ral Luckmiputsing Doogur Bahadoor vs John Gordon and another.
357-85—Tyabjee and D—Manilal Hookamchund vs Baxiram Sookramdas and others.
387-85—Nanu and H—The Ripon Manufacturing Co. vs Premchund Roychund.
397-85—Nanu und H—The Ripen Manufacturing Co vs Jairam Hemraj.
398-85—Tyabjee and D—Toolsidas Raghowardas vs Rughunathdas Jankidas—Crawford and B.
446-85—Mirza H K—Mirza Hoosenkhan vs Mir Syed Allibhai—Ardesir and H.
483-85—*M K Mundhi Shri Govindram Dwarkadas* and another vs Rajaballi Isabhai and another—Thakurdas and D.
481-85—In person—Bhima Jewa and others vs Sha Motichund Surufohund and another.
492-85—Shamrao P—Shamrao Pandurung vs Crustnabai and others.

Admiralty Jurisdiction.

3-83—Little, S. F and N—Ookerda Poonsey and others vs the steam-ship Savitri—Chalk and W—Part heard.

(Before the Hon. Mr. JUSTICE SCOTT.)
Suits for hearing and final disposal.
Long Causes.

205-85—R Skipsey—Dhunjibhoy Bhugwandas vs Bhugirthibai and others—Nanu and H, and In person Part heard.
255-85—Tobin and R—A Lister vs F W Hodges and another—Nanu and H.
For further directions on Commissioner's report.
66-83—Macfarlane and R—Joomabhoy Lalji vs Dinbai and others—Nanu and H.

Long Causes.

284-85—In person (a pauper)—Halimaban and another vs Mahadoo Baji and another—Balkrishna and B.
208-85—Hore, C and B—Waghji Thakersey and others vs Khatao Rowji—Little, S, F and N.
452-84—Tobin and R—Narayen Janardhan Chutree vs Vonayek Cassinath—Madhaloy—Wadia and G.

(Before the Hon. Sir WILLIAM WEDDERBURN.)
Suits for hearing and final disposal.
Short Causes.

351-85—Jefferson, B and D—Tunsookrai Ramchundra and another vs Dodraj Guneshlal and others—Part heard.
356-85—Crawford and B—F K Sewers vs R de St Quetten—Chalk and W.
394-85—In person—Morsee Chapsey and others vs Cosinna Vithoo and others.
461-85—Hore, C and B—Ramji Kessowji and others vs Khoja Datoo Aloo and another.
475-85—Ardesir and H—Ookerda Khetsey vs The P. & O. Co. and W Co.
486-85—Tyabji and D—Walla Futtaji and others vs Hoosein Haji Ismailji—Hore, C and B.
506-85—Craigie, L and O—The Oriental Bank Corporation vs Pitamberdas Amichund—Jefferson, B and D.
507-85—Winter and B—G Okell and another vs Pandurang Allarakha.
508-85—Winter and B—G Okell and another vs Jamsetjee Nasarwanjee Hormusjee Nasalwala.
509-85—Craigie L and O—The Oriental Bank Corporation vs Nusserwanjee Hormusjee Nasalwala.
510-85—Payne, G and S—Khimjee Jewa and another vs Sadashiv Vishwanath Dharandhar.

Long Causes.

274-85—Chalk and W—Roydund Narsingdas and others vs Nanabhoy Purshotum and others—Tyabji & D. Part heard.
309-85—Bicknell and K—Bharmul Bachhit vs Nusserwanjee Mowji and another—Macfarlane and R—Part heard.

MILITARY INTELLIGENCE.

ARRIVALS.—JANUARY 15.

Reade, Surg, Bl M S, on duty from Rawal Pandi.

Mathews, Capt, Kin z's own Regt, on leave, from Poona.

JANUARY 17.

Walker, Lt-Col, By Comy of Ord, on duty, from Poona.

JANUARY 18.

Lechi Surg-Maj, Bl M S, on duty, from Sealkote.
Bolster, Surgn, Bl, M S, on duty, from Agra.
Rokeby Lt, Ms Rifle Bde, on leave, from Belgaum.
Mc Crury, Surgn, Bl M S, on duty, from Raniket.
Boulton, Surgn.-Maj, Bl M S, on duty from Rawal Pindi.

DEPARTURES.—JANUARY 16.

Ostrenan, Col, By, offg Comy Gl, on duty to Poona.
Boulton Col, By SC, from leave, from Poona.

BOMBAY VOLUNTEER RIFLE CORPS.

REGIMENTAL ORDERS

By Lieut.-Col. The Hon. L. H. Bayley, Comdt., B.V.R.C.

Bombay, 19th January, 1886.

The Class of Instruction for certificate for this day Tuesday the 19th inst. at 5,30, p. m. is postponed till Friday the 22rd inst. at, 7,30, p. m. at Head Quarters.

It is notified for general information that the ranges have been engaged by officers commanding Companies as follows viz.—A Company, 21st, 23rd, and 26th Jan, and 2nd, and 9th Febry, 1886; B. Company, 9th, 11th, 15th, 18th, 22nd, and 25th Febry 1886; D. Company, 20th, and 26th, Jan, and 9th, 16th, and 23rd, Febry, 1886; E Company 18th, 20th, 23rd, 25th, and 27th, Febry, 1886; F Company, 10th, 12th, and 13th, Febry, 1886. It is requested that if other companies require the range during this and next month, they will state for how many day's they are wanted as the month of March will be set a part entirely for class-firing and it is consequently desirable to complete the team and Company shooting by the end of February, 1886.

The following member having joined is taken on the strength of the Corps from this date and posted to Company as follows :—Vol C Cockrane to D Company.

By order.
H. HODGKINSON, Captain,
Adjutant, B. V. R. C.

UNIVERSITY CONVOCATION.

Visitors are requested to be in their seats by 5 p. m.

Members of the Senate are requested to be in the University Library by 4-45 p. m.

Graduates of the University desiring admission to the seats reserved for Graduates in Academic costume are requested to be in the University Library by 4-15 p. m.

Candidates for Degrees are requested to be in the University Library by 3 p. m. to robe, and to have their places assigned them.

PETER PETERSON, D. Sc.,
University Registrar.

Bombay, 19th *January*, 1886.

DR. F. B. SEERVAI,
SURGEON DENTIST,
NO. 3 HORNBY ROW,
Opposite the Bombay General Post Office.

MR. N. H. GHEESTA,
DENTAL SURGEON,
MAY BE CONSULTED FROM 8 A. M. TO 6 P. M.
Extracts teeth under Nitrous Oxide Gas.
No. 23, RAMPART ROW,
Next to *Bombay Gazette* Office.

MENIST'S PERFECT PEBBLE SPECTACLES.

MESSRS. MARCKS and COMPANY, Ld., in re-organising the optician department of their business desire to bring into still greater prominence these universally popular, though highly priced, spectacles which their long experience enables them to recommend with confidence as being really what the name implies the most perfect spectacles that can be worn—Only the purest and hardest Brazilian pebble is used, and being cut on Dr. MENIST'S approved principle, parallel to the plane of the natural cleavage of the crystal, the lenses are entirely free from prismatic refraction while in the frames, of the very best materials and the most perfect finish, special modifications in form have been made, to meet the various defects of vision they are designed to correct, suggested by, and resulting from, his wide practical experience of the subject; and such will be found to be more than fully compensated by the satisfaction and benefit which will be derived from their use.

First class certificate and silver medal, the Highest Award for excellence.

Calcutta Exhibition 1883-84.

In taking over the above agency the Company have made arrangements in virtue of which they are now able to offer.

MENIST'S PERFECT PEBBLE SPECTACLES in steel frames at slightly reduced rates.

MARCKS & CO., Limited.
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"A MEDICAL TESTIMONIAL."

DR. BURJORJEE FRAMJEE, G.G.M.C., of Parell, writes :—"Since I have used your glasses for near sight, which I bought of you while in Calcutta last year, I am glad to say that I find a great improvement in my eye-sight. Your glasses are cooler and render the vision clearer, so that they are a great comfort to the eyes.

CAUTION.—The idea that the best lenses are made from PEBBLES, is a DELUSION. All Mr. Lazarus's Lenses are made from a material INVENTED by HIMSELF, and are the only ones IN EXISTENCE protected by Royal Letters Patent. Pamphlet "How to preserve the Sight," gratis on application.

N. LAZARUS, Oculist-Optician,
New Buildings, 28, Meadows-street, (Opposite Fort Chapel) Bombay. | 13, Old Court House Street, and No. 1, Mangoe Lane, Calcutta.

THOSE WHO VALUE THEIR SIGHT SHOULD READ
"Ignorance the cause of numerous EYE DISEASES,"
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The Calcutta "Statesman" says :
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GOLD MEDAL AND FIRST-CLASS CERTIFICATE, THE HIGHEST AWARD FOR
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SOUNDY & CO., LD., BOMBAY,
Sole Agents in India for the
SCHIEDMAYER PIANOFORTE FABRIK
STUTTGART,
(J. & P. SCHIEDMAYER).

THE only maker of that name, whose instruments obtained ONE GOLD and TWO SILVER MEDALS with first-class Certificates, proving the superiority of their Pianos over all others exhibited.

We would caution intending purchasers, not to confound the name with that of SCHIEDMAYER AND SOEHNE, whose Pianos we do not import. Our Pianos by SCHIEDMAYER, of STUTTGART, have iron frames cast in one piece, are the HANDSOMEST PIANOS made, have TWO PEDALS and AMERICAN DAMPERS. Price with Zinc-lined case Rs. 850, or with one Pedal Rs. 800.

See our illustrated price-list free by post.

SOUNDY & CO. LD., BOMBAY.

FORT HIGH SCHOOL.

THIS SCHOOL has continued to maintain its leading position among Private Schools in Bombay by passing (39) Thirty-nine of its Pupils at the late Matriculation Examination. The Bai Manekby PRIZE for proficiency in General Knowledge and the Sir Kawasjee Jehangir LATIN SCHOLARSHIP have also been awarded to pupils of this Institution.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RUPEES. THE ANNOUNCEMENT MUST BE AUTHENTICATED].

BOMBAY.

MARRIAGE.

HILL—CORRIE—January 16, at the Chapel of our Lady of Mount Carmel, by the Rev. Father Peters, S. J George Knox Hill, Esq., C. E., to Mariam Amy Corrie.

DEATH.

VALLADARES—January 18, at Matharpacady, Mrs. Esperance Thereza Valladares, mother of Mr. L. M. Valladares, Assist. Secy. to Govt., Public Works Department. Funeral at 7-30 a.m. (to-day).

OTHER PRESIDENCIES.

BIRTH.

WEBB—January 13, at Lahore, the wife of Henry W Webb, of a daughter.

The Bombay Gazette

TUESDAY, JANUARY 19, 1886.

HOWEVER disposed the public may be to accept the general principle of the Income-Tax Bill there are some of its provisions to which only a very reluctant acceptance will be given. In Calcutta strong opposition has been manifested to the first sub-section of clause 8, which makes the "principal officer" of a company virtually a collector of income-tax from persons subordinate to him in the same service. It is this "principal officer" whose duty it is to deduct the amount of the tax from the "pay, annuity, pension, or gratuity" and hand it over to the credit of the Government of India, and this requirement, it is felt, places him in the position of an income tax collector. The provision makes an invidious distinction between for instance the clerk in the service of a limited liability company and the clerk in the service of a merchant, and neither the employé from whose pay the deduction is made nor the fellow employé who makes it can be expected to approve of the arrangement. The matter has been brought under the notice of the Government, who are disposed, we believe, to make some amendment in this part of the Bill in order to meet the objections which have been brought before them. Still graver objection is taken to the clauses which relate to the assessment of the income tax upon profits derived by shipping companies. The direction is that the principal officer in a company having ships engaged in trade between British India and any other country—and the preliminary chapter expressly declares that it does not matter whether the principal place of business of the company is in India or not—shall each year prepare a statement of the nett profits made during the year by each of those ships. Is there not a danger lest in endeavouring to carry out this provision the Government go somewhat beyond their taxing powers? It is clear that the possession of a legal domicile—a *siège sociale*, as it is called in French law—in India is not requisite to bring a shipping company under this provision. A mere agency, according to the Bill, is sufficient, and the domicile of the contributory company may be in Liverpool or in Marseilles, in Genoa or in San Francisco, provided only that the company "have ships engaged in trade between British India and any other country." But upon how much of the profits will the tax be assessed? The Bill says that the principal officer is "to prepare a statement of the nett profits made by each of those ships during the year" and that the collector shall determine the amount at which the Company shall be assessed under Part II. Part II. clearly says that five pies in the rupee on the moiety of the nett profits shall be assessed. But how is the Bombay agent of a company whose ships may trade indifferently between say Liverpool and Bombay and Liverpool and Marseilles or a dozen other ports to know what the net profits of the ship have been? It may have made only one voyage to Bombay in the year—are its operations in the other hemisphere to be made assessable to the income-tax for India? If they are not, then the terms of this part of the Bill must be considerably altered. As it stands the clause relating to foreign shipping cannot be and will not be carried out.

The non working of a provision of this kind belongs, of course, to another category than the moral obstacles to the operations of an income-tax. One of the principal objections to an income-tax all the world over is that there will always be a large number of unconscientious persons who will evade paying in proportion to their income. As each man is the best judge of his own income, and the most inquisitorial system of investigation on the part of the tax-gatherers could never secure anything like a just estimate, the tax-payers are generally required more or less to assess themselves. According to their way of doing so, they may be divided into three classes. First are the strictly conscientious who assess their income at the true amount. The second class is composed of those who, if they are not sure of the precise amount, if they are come, will deceive themselves into thinking for the moment that their income is lower than it really is, and assess themselves accordingly. The third class consists of the deliberately dishonest, who will cheat Government as much as possible by lying or falsifying accounts or any other means available. The number of persons who will be deliberately dishonest in the matter of paying taxes always, it must be remembered, includes many persons who act in their ordinary commercial transactions with strict integrity. It is unfortunately only too well established a fact that in the eyes of the multitude cheating a Government is a much less heinous offence than cheating a person. Sir Auckland Colvin, the other day, in the debate on the motion to refer the Income-tax Bill to a Select Committee, affected to be confident that the tax-payers in India will not under-state their income. "We have been told," he says in his speech, "that every practicable effort will be made to evade its just incidence. I do not believe that the great section of the community concerned, whose reliability and honourable discharge of their business obligations is of world-wide notoriety, is open to that indictment, or that they differ in any material respect from the great body of the Indian people of which they form so important a part."

We are afraid that in this case Sir Auckland Colvin's wish is father to his thought. Many merchants, who honourably discharge all their business obligations, will not be by any means so strict in assessing their incomes for purposes of taxation. In spite of the large amount of evidence called by Max Muller from the pages of Megasthenes, Arrian, Marco Polo, and many others to prove the truthful character of the Hindus, it can hardly be seriously maintained that there is more abhorrence of lying in India, at least in dealing with the Government, than in England. Yet it is notorious that in England large numbers of persons by under-stating their incomes evade paying their just share of the income-tax. Professor Fawcett illustrates this fact by a typical instance which will be amusing or melancholy according to the reader's frame of mind. A particular street in London was, during a certain period, closed for traffic in consequence of improvements which were being carried out. The business of the various tradesmen who lived in the street was prejudicially affected, and they consequently claimed compensation. The amount of compensation which each individual received was apportioned to the net income which he derived from his business. All the tradesmen consequently made a return of their incomes. Some one, thinking that these returns were excessive, had the curiosity to compare them with the amount of the incomes which these tradesmen returned for the assessment of the income-tax. The extraordinary fact was revealed, that the tradesmen living in a respectable London street could practise so much deception, that for the purpose of assessing the income-tax they returned their incomes at a certain amount, and immediately declared that their incomes were double the amount when pressing their claims for compensation. It need not be supposed that everyone, either in England or in India, would act as dishonestly towards Government as the inhabitants of this respectable London street; but there can be little doubt that, speaking generally, in the returns of income given by the tax-payers themselves a great deal of duplicity will be practised. Thus the income-tax offers a heavy premium for the encouragement of dishonesty. Those who are dishonest and clever enough to conceal their dishonesty will pay less than their just share of taxation, while the strictly conscientious will be taxed according to the whole amount of their income. It may even happen that the strictly conscientious may in some cases pay taxes for a larger income than that which they actually possess. Being suspected of the dishonesty too prevalent among the other tax-payers they may have their income returns unjustly increased by the collectors of taxes, and rather than be involved in expensive litigation may acquiesce in the unjust assessment made. Thus there is little doubt that the income-tax is objectionable as being to a certain extent a tax upon honesty, and as placing dangerous temptations to dishonesty in the way of persons who are not uncompromisingly moral. It is useless to try and conceal this and other objections in principle to the income-tax, which have been clearly recognised by all political economists. If an income-tax is necessary, it will be with clear-eyed recognition of its unpleasant features, accepted as a necessary evil, and with a frank determination to make the most of them.

THE threatened secession of the Duke of Bedford from the Liberal party, unless Mr. Gladstone abandons the Irish policy, which is attributed

TELEGRAMS.

THE DACOITY IN BURMAH.

THE ATTACK ON MAJOR ROBINSON'S PARTY.

(FROM OUR OWN CORRESPONDENT.)

RANGOON, JAN. 18.

Mr. Carter telegraphs to the Chief Commissioner from Kendat, on January 15th :—

We arrived on the fourth. Three Europeans are safe. We rescued Degois at Mungdoung, near Kaunee. All the Governors have sided with us, behaving well, but dacoits are very rife, headed in several instances by Koogyees. Colonel Johnstone is here. The *Rangoon Gazette's* Mandalay letter of the tenth says that the steamer Thanbyadine arrived on the same morning from Bhamo, bringing the Burmese garrison from Bhamo. Hopes are entertained that employment will be found for these men, who state they are willing to work. If Mr. Bernard had coincided with Colonel Sladen in his proposal to make three roads to Bhamo, Tonghoo and Prome, employment would have been found for some thousands, and probably dacoity would have been decreased.

Two princes of the house of Alompra are reported to have taken the field with a large following of dacoits. Dacoity is a daily occurrence round Mandalay. Frequent engagements take place. The correspondent says it is openly stated that more European troops will be needed, with cavalry, before we can finally stamp out dacoity. It was intended to send a flying column to effect a junction with the Ningyan column from Tonghoo, but there are no men to send.

The announcement made in the leading article in the *Bombay Gazette* of Saturday that the Viceroy's proclamation does not commit us to annexation is likely to have a disturbing effect throughout Upper and Lower Burma, increasing the prevailing uncertainty everywhere, whilst divided counsels at Mandalay seem to encourage pretenders and bad characters in their efforts to make the establishment of a Government impossible.

The Shoaygyeen correspondent of the *Rangoon Gazette* gives further particulars of the recent attack on Major Robinson's detachment. They were proceeding to attack a large gang of dacoits on the hills on the east of Shoaygyeen. They had the village head official for guide, who led them wrongly, whether treacherously or by mistake will never be known, for soldiers shot him dead in the act of going into the dacoits' camp. The dacoits lay in ambush, firing at the advance party from behind large boulders, scarcely ten yards distant. Major Robinson was severely wounded in the neck and fell. Immediately the dacoits rushed out, intending to decapitate him, but his Lieutenant and some men fired and knocked over several. The Lieutenant and Mr. Ward, deputy conservator of forests, and two privates, were wounded. The Major's servant was shot dead. How many decoits were killed is unknown, as our party found itself too weak to cope with them in the hills, and retreated.

THE VICEROY'S VISIT TO BURMAH.

At the first meeting of the Viceroy Reception Committee on Saturday six thousand rupees were subscribed in the first five minutes from four persons in the room. The Irrawaddy Flotilla Company and Bombay-Burmah Trading Coporation each give 2,500.

THE MADRAS CHAMBER OF COMMERCE AND THE INCOME-TAX BILL.

(FROM OUR OWN CORRESPONDENT.)

MADRAS, JAN. 18.

The Chamber of Commerce, in a long letter to the Government of India, dated to-day, says that the proposal to revive the Income-tax has not taken the Chamber by surprise, but that the Chamber is much astonished to find that the Bill is designed as a tax on incomes derived from sources other than agriculture. After complaining that Colvin's statement contains unjust reflections upon the mercantile community, the Chamber is willing to bear its burden, but demurs to the present proposal to impose a burden obviously in excess of its own proper share of misfortune. The Chamber joins issue with Colvin in regard to the alleged equalisation of the measure. The Income-tax is a good one, provided it can be equitably levied on all classes. Referring to the exemption of the agricultural classes, the chamber cannot admit that British rule has been so barren of material advantage to the people as Colvin asks the world to believe. No one who was acquainted with India twenty years ago can travel it now without being struck by evidence on all sides of increased prosperity. The heavy fall in exchange which has seriously affected Government and Europeans temporarily domiciled here has enabled the cultivator to compete on most advantageous terms for himself and for the trade of the world. The Chamber then quotes statistics to show the marvellous development of the resources of the soil. It might be reasonably expected that this would be reflected in the revenue derived by Government from land; But the increase was only three per cent. in ten years. The classes now engaged in agriculture should be in a better position for taxation than ten years ago. Colvin assumes these classes very poor, but as no income below five hundred rupees is to be taxed paupers would not be taxed. The Chamber goes on to allude to the absorption of gold here, and expresses the opinion that government might consistently have refrained from appealing almost *in forma pauperis* to the loyalty of a mere handful of people, mostly aliens, to bear the burden for the good of the whole population. There is little in the position of India to justify timidity or despondency, but much to warrant congratulation and confidence. The Chamber contends that the mercantile and professional classes have not derived so much advantage from British rule as agriculturists, and Government should hesitate to place on the statute-book a measure founded on a fallacy which justifies the argument of those pessimists who affirm that British rule is unproductive of material blessing to the people of India. The Chamber refers to the mistake made in the abandonment of the import duties, and believes there would be no room for doubt about unanimity in support of Government, if it were proposed to redress the wrong which the country acutely feels has been done to it in connection with the duties. The Chamber advocates re-imposition. In conclusion, the Chamber suggests that if the Bill be passed, it should be passed tentatively for one year only. The Chamber also complains of the hurry in passing the Bill.

[REUTER'S TELEGRAMS.]

MR. GLADSTONE AND THE IRISH.

LONDON, JAN. 18.

The *Times* of to-day publishes a letter from the Duke of Bedford stating that he will secede from the Liberal Party if Mr. Gladstone yields to Irish disloyalty.

THE REBELS NEAR SUAKIM.

SUAKIM, JAN. 18.

The rebels in the neighbourhood of Suakim are showing renewed activity, and have again taken to firing on our patrols.

GREECE REFUSES TO DISARM.

ATHENS, JAN. 17.

Greece has refused to comply with the Collective Note of the Powers in which she was called upon to disarm.

THE TRANSPORT SERVICE.

ISMAILIA, JAN. 17.

The hired transport *Hankow*, outward bound to Bombay, has passed the Canal.

THE MAILS.

LONDON, JAN. 18.

The Bombay mails of the 1st instant arrived at Brindisi yesterday.

STEAMER MOVEMENTS.

PORT SAID, JAN. 18.

The B. I. S. N. Co.'s steam-ship Kangra, homeward bound from Bombay, Kurrachee and Malabar Coast left here yesterday morning.

SUEZ, JAN. 16.

The Clan Line steamer Clan Macgregor, left here for Colombo, Madras and Calcutta, this morning.

JAN. 18.

The B. I. S. N. Co.'s steamer Nuddea, homeward bound from Calcutta, Madras and Colombo left here on the morning of the 15th inst.

The P. & O. Co.'s steamer Pekin, arrived here from Colombo yesterday afternoon.

LONDON, JAN. 16.

The Liverpool Cotton market closed firm. Surats quiet.

Good Fair Dhollera		4 3-16
4 per cent. Rupee Paper		73
4½ ,,	,,	75
3 ,,	Consols for account	100⅝
3½ ,,	Sterling Loan	100
4½	French Rentes	110⅛
Bar Silver		46 11-16

THERMOMETER READINGS.

SUNDAY, NIGHT, Jan. 17.

10 p.m.	75·0

MONDAY, Jan. 18.

6 a.m.	71·0
10 a.m.	75·6
2 p.m.	79·7
4 p.m.	79·5

MR. Framjee Mehta announces an attractive programme at the Gaiety Theatre for the ensuing week. Great preparations are being made for the production of Gilbert and Sullivan's "The Mikado" at an early date, probably on Saturday the 30th—and no effort will be spared to give an attractive presentation of a work which has awakened the liveliest interest in England.

DASTUR JAMASPJEE MINOCHEHERJEE JAMASPASANA, the learned head priest of the Parsee community of Bombay, has reprinted his paper "On the Avestic terms—Mazda, Ahura-Mazda, and Ahura," from the proceeding of the Congress of Orientalists at Leyden.

THE State of Gambay boasts of a military force of 554 foot and 43 horse. But the foot portion, we are told, is an undisciplined rabble of opium-eating loungers, the descendants of Arabs and others who followed the fortunes of the founder of the dynasty. They are naturally a great burden to the State. The Dewan, however, has made proposals for gradually reducing them by absorbing all vacancies, with due regard to the hereditary interests involved.

AT present the police duties in the State of Idar, which is under the Mahi Kantha Agency, are performed by sowars of the Gaekwar's contingent. Arrangements have, however, been made for the withdrawal of the sowars and the substitution of an Agency police force in its stead. These arrangements will come into force in the course of this year.

KATTYWAR can boast of an outlaw as daring as Tantia Bheel, who has gained so much notoriety in the Central Provinces. The name of the Kattywar bandit is Morar Sadhooni. All efforts made to capture him have proved quite ineffectual, and his depredations continue unchecked. In one of his most daring raids, he captured the Naib Karbhari of the Malia State and deliberately mutilated him by cutting off his nose. Such was the alarm caused in this State by his outrages that it was deemed necessary to post a detachment of Native Infantry in the town of Malia for the purpose of re-assuring the inhabitants.

THE announcement that Mr. P. Nolan is to succeed the Hon. A. P. MacDonnell in the Revenue Department of the Bengal Secretariat is regarded as premature, for at present no selection has been made for the vacancy, which will not need to be filled for the next six months.

MR. ROBERT WILSON, C. S., recently returned from furlough, will officiate as Secretary to the Government of Bengal, in the Financial Department, on Mr. Edgar proceeding on furlough. The permanent incumbent, Mr. Colman Macaulay, proceeds shortly to England in connection with the Thibet Mission.

THE post of Legal Adviser to the Council of State, Hyderabad, is vacant. At a meeting of the Council, held on Thursday, H. E. the Minister intimated that there was no one in the Nizam's service qualified to discharge the duties, and advised that the services of an outsider be secured.

MR. R. T. BURNEY, C.S., has been appointed Judge of the Punjab Chief Court, on the retirement of Mr. J. W. Smyth. Mr. Justice Field, of the Calcutta High Court, has taken six months' furlough.

THE Hyderabad General Finance Committee has resolved to abolish the appointment of Advocate-General, held at present by Mr. Sabapathi Iyer, Barrister-at-Law, and to create instead the office of Public Prosecutor.

THE height of water in Vehar and Tulsi lakes on the 15th inst. was 53·80 and 40·80 feet respectively, as compared with 55·60 and 44·30 on the corresponding date last year.

THE General Finance Committee at Hyderabad has resolved that "the number of judges necessary for the efficient discharge of the work of the High Court, is one Chief Justice and three Judges; that the salaries of the Judges remain as at present, viz., Officiating Chief Justice Rs. 1,700, and Judges 1,200 per mensem each, the salary of one of the latter, who is at present drawing Rs. 1,000 only, being increased to Rs. 1,200; that a lump sum of Rs. 20,000 be provided in the Budget for the increase in the salary of an efficient Chief Justice, &c., and that steps be taken to procure the services of a gentleman fitted for the position."

THE other day we published copious extracts from an amusing little *brochure* entitled "Indian English." The compiler had not before him a "Brief Essay on the Early Training of Children and Females in Native Families," by Mr. Burjorjee Limjee Batliboi, or he would no doubt have made free with many of the gems of sesquipedalian English abounding in what is evidently Mr. Batliboi's first effort in prose, though, we believe, he has on former occasions come under the influence of the divine afflatus. We read that an order of dismissal "impregnates the air," that a boy "plasticises his countenance into a melancholy mood," and that his mother is "surmounted with her domestic cares and snares." One more sample will be sufficient to show the style of composition affected by Mr. Batliboi :—

"Those crimes of stupendous atrocity, those mean jealousies, those scurrilous abuses, those thoughtless flippancies, those separations, those sardonic and boisterous cachinnations, those unbecoming aspersions, those coquettish flirtations, those bitter persecutions, those pertinacious perversions, those funny gesticulations, those artful machinations, those voluptuous epicurisms, those ostentatious shows of whitish teeth, those sarcastical stinging sarcasms, and those constant squabbles which now aggravate the size of the calendar of sins, would be less frequently obtruded upon the public notice, when over the family-circle an enlightened education will dart its enlivening beam with a dazzling lustre."

We doubt if any Baboo could beat this. Perhaps the most funny thing in the pamphlet is a number of testimonials to the writer's knowledge of English, which are published by way of appendix.

THERE will shortly be published by Mr. Pogson, the Astronomer at Madras, the result of his observations with the Meridian Circle for the purpose of forming a star-catalogue. The extent of the work which Mr. Pogson has performed may be gathered from the fact that, since the year 1862, when he commenced his observations, up to the present time, no less than 51,722 observations were taken. The final catalogue will comprise about 5,000 stars reduced to the epoch 1875, whilst the separate results and annual catalogues already fill eight volumes.

THE Deputy Commissioner of Darjiling in a recent report gives the following interesting history of an attempt of a Nepaul trader to force a new coinage in Sikkim. It appears that there is a very considerable copper mine in Sikkim near Renock, which is leased to, and worked by, a well-known Nepaulese trader of Darjiling. He was the parent of the new coinage. The old copper coins had a value which, though often nominal, bore a close relation to their intrinsic value. The price of copper remained much the same, and as long as this was so it was not worth the while of those using it as a medium to vary the nominal value of the copper lumps or *dulia* pice, as long as its relation to the intrinsic value was fairly close. This was the real state of the case. But the traders, or at least the particular trader in question, seem to have thought that the nominal value of the *dulia* pice rested on some authorized rate or order of the *hakims*, instead of on the ordinary economical grounds above explained. In this idea he began to pour into the market Sikkim coins of a very much lower intrinsic value than their predecessors. The consequence was a copper panic throughout the district. The Government pice, till then rarely in request, rose to a premium of 10 or 15 per cent., and the treasuries were drained of them in a day. The speculator, whose action was the cause of this, petitioned me to re-issue orders, fixing the nominal value of the *dulia* pice. We at once imported Government copper coin to the value of Rs. 45,000 in addition to the Rs. 30,000 previously issued and have almost entirely displaced the *dulia* pice in the Terai, and in a less degree in the hills also; while, instead of their old nominal value of 108 per rupee, they have sunk to 198 per rupee.

THE subjoined extract from a letter to the Governor of South Australia, written by the late General Scratchley a few days before his death, embodies the opinion formed of New Guinea by Her Majesty's First High Commissioner of that island :—"I am making a satisfactory survey of the coast, landing wherever practicable, and by walking inland getting a good idea of the country. The other day I went up to Mr Forbes's first station, on the way to Mount Owen Stanley, 50 miles from Port Moresby. It was hard work, as we had to walk all the way, and it was very hot. I am very favourably impressed with the country, and especially with the people. I believe the country can be made to pay in a few years, if a wise system of government is established. It will, however, take many years to get hold of, and Australians must be prepared to wait."

THE House of Commons is threatened with a new "Fourth party." One of the crofter candidates recently elected in the North of Scotland is stated to have said :—"We are only five in number, but we intend to be heard and felt in Parliament." It is their intention to act, and think, and scheme, and act together. Their motto will be Scottish Land Reform, facilitated by active agrarian organisation. They come to Parliament as the representatives of the crofters as well as the friends of the Lowland farmers.

A BILL for connecting the North and Baltic Seas by a canal is before the German Reichstag. Such a canal will be at least as helpful to English commerce as it will be to the German navy and the national defence. The estimate is that it will save nearly a day to vessels trading between the Baltic and London, fifteen hours in the voyage to Hull, and four hours in the voyage to a port even so far north as Leith. To the Baltic commerce with Antwerp and Flushing the saving will be even greater than that with London. The benefit to commerce will apparently be general and equal, for there is no mention thus far of differential canal dues and other charges in favour of German vessels. But Prince Bismarck does not slacken his efforts for the encouragement of the German mercantile marine, and the Reichstag has voted the subvention of £220,000 to the colonial steamship lines. Antwerp has had the good luck to be appointed by him as the port of call for these lines in preference to Flushing, and despite the length of the voyage up the Scheldt. The reason seems to be that the German merchants have got a large proportion of the commerce of Antwerp into their hands, though English ships still do, perhaps, the largest proportion of the maritime business of the port.

MILITARY NEWS.

MAJOR T. HARRIS, 2nd Battalion, Middlesex Regiment, on appointment as a Deputy Assistant Adjutant-General, has been posted to the Western District, Madras.

CAPTAIN C. G. DONALD, 2nd Battalion, the Royal Fusiliers, Aid-de-Camp to the General Officer Commanding British Burmah Division, has been directed to rejoin his Battalion on Major-General L. W. Buck vacating his command.

THE services of Surgeon H. Greany, M.D., having been replaced at the disposal of the Government of India, he has been directed to return forthwith to Hyderabad, Deccan.

INTIMATION has been received from the Horse Guards that Lieutenant G. D. Baker, R. Battery, 1st Brigade, Royal Artillery, Bellary, has been transferred to No. 5 Battery, 1st Brigade, Scottish Division, serving in Egypt.

LIEUTENANT E. W. S. K. MACONCHY, Supernumerary on the establishment of the 11th Madras Infantry, has been appointed Wing Officer, *vice* Cockeram killed in action.

SURGEON R. J. GEDDES, M.B., British Burmah Division, has been posted to Secunderabad for duty.

DEPUTY SURGEON-GENERAL S. B. ROE, C.B., Medical Staff, on arrival from England will be posted to the Administrative Medical charge of Her Majesty's troops in the Eastern District, Madras Presidency, *vice* Deputy Surgeon-General R. A. Chapple, whose tour has expired.

IT has been notified in orders for information that the examination in subject (*e*) of Lieutenants of Artillery, will in future be held on the second Friday in January and July throughout India.

ALL invalid soldiers under surveillance are to be sent to the Colaba Depôt for embarkation in future.

IT has been decided to send the second extra Field Battery for the Madras Presidency, on its arrival, to St. Thomas' Mount. It was originally intended for Bellary, but one battery is sufficient artillery for the regiments of that District.

SURGEON-W. J. MCNAMARA, M.B., who is in medical charge of the R Battery, 1st Brigade, Royal Artillery, on the march from Bellary to Belgaum, will, on arrival at the latter station, do duty in the Station Hospital.

LIEUTENANT W. B. YOUNG, 5th Madras Infantry, has been appointed 1st class Station Staff Officer at Prome.

MAJOR A. BURTON-BROWN, Commanding No. 4 Battery, 1st Brigade, North Irish Division, has been granted twelve months' leave on medical certificate.

CAPTAIN H. H. SPITTA, 2nd battalion, Royal Munster Fusiliers, has been granted leave to England for one year on medical certificate.

AFTER serving one's country close on 33 years, it certainly is hard to be compelled to leave the service before completing a year in command of a battalion. Such, however, will be the fate of Colonel Harkness on the 29th instant, when he reaches the age of 55 years. He was appointed to the command of the 2nd Northumberland Fusiliers, the old fighting 5th, last May, coming out from home on Colonel Rowland leaving. He will now return to England well within a year of leaving it. Colonel Harkness did good service in the Crimea, being present at the Alma, at Inkerman, and at Sebastopol, where he took part in the capture of the Quarries and in the assault of the Redan. He was twice wounded, and was mentioned in despatches when only a Subaltern. The command will go to Colonel Pocklington, now with the Battalion, whilst Colonel Fitzroy will get the 1st Battalion next February.

SOMETHING is being done, it appears, towards popularising the Native Army, or at least towards removing some of the mistaken restrictions and rules which have tended to diminish the popularity of the Service, and interfere with recruiting. Amongst other things it has already been decided to grant free passes to their homes to men going on furlough. Advances towards providing house-accommodation are to be granted. A more comfortable coat is to be substituted for that of the Zouave pattern at present worn. An increased allowance will be given towards the purchase of a great coat. It is proposed to give the Native soldier full pay immediately after enlistment. The order of last year restricting a sepoy's allowance of travelling baggage to 15 seers has been rescinded, and in future, the full allowance of 30 seers for each private, and 45 for each non-commissioned officer, will be permitted. Other more important questions as to pension, increase of pay, and the formation of a Reserve on Rs. 4 a month, are under consideration.

THAT, under the system of double battalions and territorial regiments, all the officers of one of the old corps should be superseded, so that none of its Lieutenant-Colonels should belong to it, but all should have served in the sister battalion only, seems rather hard upon them. Such, however, will be the case with the Queen's Own Royal West Kent Regiment should Major Jameson obtain the present vacancy amongst the Lieutenant-Colonels; for Colonel Stafford, who now commands the old 50th, is an old 97th man, as also is his junior Lieutenant-Colonel. Both Lieutenant-Colonels of the 2nd Battalion will also be old 97th officers. On the 30th June, 1881, the 97th Regiment stood thus :—Majors, David Stafford and John Tweedie; Captains, John Murray and Jameson. They will thus stand isolated from the old 50th (the 1st Battalion) as Lieutenant-Colonels in the territorial regiment when Major Jameson is gazetted. The territorial system has been a good friend of the 97th, and they no doubt duly appreciate it.

VOLUNTEER ATHLETIC SPORTS.

THE Volunteer athletic sports were held yesterday, when the programme of events drawn up for the first of the three days was gone through. There were eleven items on the card, and two hours given to go through them. It appeared impossible that the time would be sufficient early in the evening, and but for the fact that two of the events on the card were struck off, the apprehensions of the committee would have been justified. There was a very good attendance of spectators, who were accommodated with seats, and it must have been rather surprising to them that proceedings were not commenced at the time they should have. The delay was due to a large number of volunteers who wanted to enter for events, though it had been arranged by the committee that no entries would be accepted after the 15th inst. However, as many of the men had come down to Bombay from distant places and knew nothing of the arrangements, it was wisely decided, though it was awkward and upset everything, to allow "post entries." The permission was taken advantage of, and many of the "post entries" carried off the honours during the evening. All the events were productive of pretty fair fields, but many who had entered did not "turn up." It was a noticeable fact that the honours of the different items were carried off by the same competitors. Vols. Greahy and Rowe divided between themselves the "places" of no less than four events. Mr. Greahy was first to touch the tape in the 100 yards flat and the hurdle races, and was the second in the walking match. Mr. Rowe showed up remarkably well in the half-mile flat race, and won in grand style. The most interesting events of the evening were those in which the troopers took part. In the tent-pegging Sergeant J. Fowler secured first honours with ten points, and Trooper L. Rivett-Carnac second with seven. Mr. R. Macintosh was first in tilting at the ring and Mr. F. White second. Though he scored the same number of points as Rowe was, however disqualified for his style! A tug of war between the G. I. P. R. and the B. B. & C. I. R. Volunteers was a good finale to the first day's sports, though the team of the latter corps made short work of the G. I. P. R. Volunteers and proved the best on the field. They pulled over the Bombay Volunteers after a good tussle, and then simply walked away with the others. The Bombay Volunteer band was in attendance and played during the evening, and helped not a little to the success of the first day's sport. It is to be hoped that some better arrangements will be made for the convenience of the on-lookers. These were located in a very good position, but as every one appeared to have a right to stand at and about the winning post, and they took advantage of their right there was very little chance of anybody seeing what was going on. It is to be hoped the committee will strictly restrict the space inside the ring to those only who have a right to be there.

The following are the different events and the particulars of the competition :—

No. 1. THROWING THE HAMMER.

Sergt. Mecrony, B. B. and C. I. Ry. (35ft. 4 inches).	1
Vol. J. Headby, G. I. P. Ry. (49ft. 6 inches)	2
Vol. McLennan, B. V. R. C. (46ft. 2 inches)	3

The hammer was one of 17 lbs. weight, and the mighty men who came to throw it were many. But after two tries each the three mentioned and Vol. A. Leith, G. I. P. Ry., were the only competitors left with the above results. It was a very poor throw.

No. 2. 100 YARDS FLAT RACE.

Vol. J. Greahy, B. V. R. C.	1
Vol. R. Rowe, B. V. R. C.	2
Cl. Sergt. Theo Rhenins, B. V. R. C.	3

These three mentioned secured places from among eight competitors. Greahy and Rowe had a good fight for honours and Rhenins was not a bad third. Time 11½ secs.

No. 3. VAULTING.

No one was found to compete, as the majority of those who entered mistook vaulting for pole jumping. They apparently forgot the vast difference between the two.

No. 4. REGIMENTAL TUG OF WAR.

The B. V. R. C. Corps and G. I. P. Railway Corps were pitted together in teams of twelve a side. The latter Corps appeared better men, and though their opponents made a very good stand they pulled them over.

No. 5. 120 YDS. HURDLE RACE.

Vol. J. Greahy, B. V. R. C.	1
Vol. R. Rowe, B. V. R. C.	2

This was a good race, but Greahy lead from the start, and was the first to touch the tape. He cleared the hurdles as also did the others, who ran very well. Time, 18½ secs.

No. 6. 50 YDS. EGG RACE.

Vol. Chas Mackison, B. V. R. C.	1
Vol. J. Greahy, Do.	2

A large number started in this race, but before reaching the winning post most of them had to keep the eggs in their spoons.

No. 7. MARCHING RACE,—1 Mile.

Vol. Thos. Pillow, B.V.R.C.	1
Vol. W. F. Walke, Do.	2
Col. Sgt. W. George, Do.	3

It was a pity that there were not many entries for this event. The other Corps could very will have shown up. There were only five starters, and before the half mile had been marched over the three named were only left. Vol. Pillow stretched out manfully and secured the approval of good people. Walke made a very good second, considering he marched easy; he came in 21½ secs. after Mr. Pillow, who took 13 min. to do the mile.

No. 8, Half mile. FLAT RACE—

Vol. R. Rowe, B.V.R.C.	1
Vol. J. Greahy, Do.	2
Vol. C. Cochrane, Do.	3

This was a very good race, Vol. Rowe coming in a winner in a brilliant style. He put on a beautiful spurt not far from the winning post, and passed Greahy, to whom he left second honours. Cochrane led the whole way till near the tape. Time, 2 mins. 32 secs.

No. 9, TENT-PEGGING.

Sergt. J. Fowler, Mounted Troop (10 points)	1
Trooper L. Rivett-Carnac, (7 points)	2
Trooper J. Armstrong, (6 points)	3
Trooper Maclaine, (5 points)	4

This was the most interesting item of the evening's sport, and was enjoyed the most. The troopers looked well, and were well mounted. In tilting at the ring, Mr. Macintosh was the first with two points and Mr. Waite second.

TUG OF WAR.—The G. I. P. Railway team walked away with that of the B B & C I Railway, and were loudly cheered for their win.

The following formed the sub-committee :—Capt Brown, B V R C; Capt Roughton, B V R C; Capt Luard, B B and C I Ry Vols; Capt Trevethick, G I P Ry Vols; Lieut Place, B V R C; Lieut E F Nicholson, B V R C; Serjt Cuffe, Mounted Corps; Vol Walke, B V R C. Judges—Major Wyer and Lieut G Even; and Capt Hodgkinson (for Mounted events). Starters—Capt Hodgkinson and Captain Forbes.

The following is the programme for this evening's sports, commencing punctually at 3-30 :—

3-30—Putting the shot.
3-45—Quarter-mile Flat Race.
4-0—100 yards Flat Race Handicap for Cadets.
4-10—High Jump.
4-25—150 yards Handicap Flat Race.
4-35—Wide Jump.
4-40—100 yards Handicap Walking-race for Bandsmen with instruments in full play.
5-0—Half-mile Steeplechase.
5-20—Chatty Race, 50 yards and back.
5-30—Tug-of-war.
D Co. *v.* C Co. B. V. R. 1st heat.
5-40—A Co. *v.* E Co. B. V. R., 2nd heat.
5-50—Final Tug-of-war.

Post entries received on the field.

Only members of the Committee admitted within the rope enclosure.

THE SURAT PRAJAHITVARDHAK SABHA.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—It is a pity that writers of the stamp of "X," whose letter you acknowledged in a recent issue, but decined to publish it on account of its being too long and too personal, should have no conception of the effectiveness of calm understatement, and an entire absence of personalities in newspaper communications. If "X" had complied with these conditions, I should perhaps have had no occasion to address you on the subject of the constitution of the "Prajáhitvardhak Sabhá." As matters stand, however, I am constrained to trouble you with these lines, for as an impartial looker-on I must confess that, as it appears to me and to others, there is much in the complaint put forward by "X" that the representative character of the "Sabhá" is far from being all that it should be. In justice to themselves and to the Surat public, I most respectfully appeal to the Managing Committee of the "Sabhá" to satisfy the curiosity of the public in regard to its constitution and everything pertaining to it. I deprecate all comments before hearing what the "Sabhá" themselves may have to say on their part.

Surat, Jan. 17. FAIR-PLAY.

THE BISHOP OF BOMBAY ON GAMBLING AND GAMBLERS.

THE Bishop of Bombay preached a striking sermon in the Cathedral on Sunday evening on the evils of betting. Taking for his text Luke XVI., 8 and 9, from the parable of the unjust steward, the Bishop said :—The most obvious application of the parable is that which connects it with almsgiving. I would lead you in quite another direction, to a subject too much needed, I am afraid. "Make to yourselves friends," said Jesus Christ, "by means of the Mammon of unrighteousness:" use the money which leads people astray, so as to make friends and not enemies by means of it. There is one way of using our money which is more effectual for making enemies than for making friends, and which if it ever help us to make friends will ally us with men of the wrong sort. And it is on this that I wish to speak to you this evening—on using money to add excitement to life, by staking perhaps more than we can afford, on some chance which lies beyond our control; on staking our money against our neighbour's in the hope that we may win his and keep our own. In a word I am going to preach upon betting. I must begin then, by acknowledging the broad distinction which every man's common-sense must have drawn between betting where the stakes are merely nominal, and betting appreciable sums of money. I hold even the first to be undesirable, but I should prejudice you against all which is to follow were I not to acknowledge, to begin with, that while high play is intensely objectionable, trifling stakes are at the worst, undesirable. I only speak of such betting at all because its prevalence among right-minded men creates a very palpable difficulty in condemning higher play as one ought. A young man says in perfect good faith, that he cannot see that such play can hurt anybody, and that it would be presumptuous in him to condemn it, lest he should sit in judgment on better men than himself. And then he finds himself in a practical difficulty because he cannot see where to make a distinction. He acquits the harmless, nominal stake for which estimable men often play. And then when he is face to face with real gamblers, with men who in the heartlessness of their selfishness, would win the last coin in a man's purse, would drive him into selling his commission, or possibly into cheating his tradesmen, to pay what are called Debts of Honour, in which, however, he is asked by acquaintances, or challenged by his own love of pleasure, to prove that there is any distinction between this and mere nominal betting. I say then, that all betting is undesirable. And in saying so, I will put the best case that can be imagined, so as to make certain that the question be fairly stated. A party of friends, we will suppose, have sat down to play a game which is worth just the stakes for which they play. And they will all play it better if some trifle is staked upon the cards, just to secure that each is bound to his partner to beware of careless play. The stakes are fixed low to begin with, and the chances of the game are so arranged that probably no one will rise from the table, the sum with which change hands will be but nominal. Now you ask whether in such a case as this, any fault can be found with what is done. You point it may be, to the players. Not one of them has a stain upon his honour, not one of them would do a heartless thing; you cannot think that they live for excitement to the prejudice of their duties in life. The sole meaning of the stakes for which they play is that they know they will play the better for having named them. Now I grant that it would be nothing but fanaticism to say that in itself this was sinful, or deserving of condemning it harshly. But I do say that for reasons which I shall show you, it were better that it should not be done. I do say that though good men may do it, they would be better men still if they abstained from it. For if they abstained from it on principle, it would never would blur the sharp line which holds back a weak man from his ruin. If they said that they would not stake pence lest by doing so, they should lead others to stake notes; that they would not stake what they can afford, lest they should lead others to stake what they have not got; if they remembered that what is nominal to one man may be a real gain or loss to another, they would be acting out the great Christian principle of casting no stumbling blocks before the weak. For if you look at it, it is literally true that it is impossible to distinguish in principle, between playing for small stakes and for large ones. And moreover it is impossible in practice, to say what are small and what are large. You may have two men in the same Regiment or the same Ship, of whom one serves Her Majesty for the pure honour of it, while the other is dependent on his pay. What to one is a nominal stake is a real loss or gain to the other. In offering counsel to a young man fresh to life, it were very easy to give the general advice to shun betting in every degree. It is far from easy to counsel him effectually, if you are obliged by the practice of good men, to advise him to avoid it in one form while you admit that it may be nearly harmless in another. He turns to you again and again with the same question, not asked in mere carping, how is it that if betting is hurtful, some of the best men at my club do it habitually? And if there is no harm in small stakes, then where is the line to be drawn? There is but one point at which it can be drawn effectually, the point which I have indicated already. True kindness, and high Christian principle would draw it at abstaining altogether from what may be infinitely harmful. At the most it is but a pleasure to be sacrificed, a pleasure which begins and ends with itself, for which nobody was ever the better except by the mere enjoyment of the moment. And for that mere selfish enjoyment, you risk leading men to their ruin. And now let us pass on from this subject to that on which I chiefly wish to speak to you—high play and how we ought to regard it? And be it observed that in speaking of high play I include in varying degrees of condemnation all betting transactions whatsoever in which appreciable sums may change hands. To stake a sum whose loss will inconvenience you; to stake a sum which will embarrass the loser, if you happen to be on the right side—this to all intents and purposes is high play. And for any play which reaches this point, I say boldly that there is not a word to be said. It is wholly, it is irredeemably objectionable; it requires to be ruthlessly kept down by the uncompromising disapproval of good people. We need but look at the motives which prompt it, to see that this is no exaggeration. Every person who bets for large sums, or for what are such in proportion to his means, must do so from one or both of two motives, each thoroughly objectionable itself, most pernicious when found in combination—the desire to win money from his neighbours, and the desire to add excitement to life. The first count then, to be brought against high play is that it is the very incarnation of selfishness, and that selfishness of a specially low type. Its motive is to transfer a sum of money from another man's pocket to your own. You may use no means which are admitted to be dishonourable, but there's the fact remains. It is his and you mean to make it yours—a truly noble and unselfish intention, if we look no farther than this. We shall have to look farther hereafter, but meanwhile, I confine myself to the mere selfishness. This is not to win other people's money, it begets a habit of inveterate selfishness, of total disregard for the good of others, of thinking for yourself as against them, which is subversive of all Christian principle. The true Christian's life with his neighbour's is to be:—"Look not every man on his own things but every man also on the things of others." The most honourable betting man's rule is and must be the exact opposite of all this. It must be—think, plan, scheme, do everything, in a word, except cheat, in the exclusive interests of self, and thereby, to the direct detriment of others. His gain is of necessity his neighbour's loss. Again I say, a worthy pursuit, if we declined to look farther than to selfishness. But then we are obliged to look farther; to look, at least at some kinds of betting, from the point of view which Charles Kingsley put so strongly. This noble and generous intention of transferring your neighbour's money to your own pocket, may I ask how you intend to carry it out? You mean to do it by giving or taking odds which he believes to lie in his favour and which you have made out to be in yours. In other words, you intend to overreach him by all means not absolutely dishonourable; to avail yourself of private information to which he has been carefully denied access; to outwit him by your own superior cleverness; to do all which can turn the odds in your own favour, while he still believes them to be in his. And the excuse which you give for so acting is that he does the like by you, that it is a thoroughly understood thing on both sides. The excuse is worthy of the pursuit—that it is allowable to come as near as you dare to dishonourable dealing yourself, because by thus tampering with what is questionable, you encourage other people to do the same. For the next count which I bring against gambling is that, honourable though some betting men are, still, it tends to the steady obliteration of the distinction between honourable and dishonourable. The combination of greed and excitement of which its moral environment is made up tends constantly towards blunting the sense of honour. When we hear of what are known as "turf-scandals," we may none of us be bound to have an opinion upon the merits of the particular case. What concerns us as members of Society, of a Society which professes to be Christian, is that the relations of gentlemen with one another have reached a crisis which compels us to acknowledge that *somewhere* there has been a failure in straightforwardness. Why are these things a recurring source of scandal in connection with every kind of gambling? Do we find in other walks of good society, that we are called to take our choice between two gentlemen each of whom we had regarded as a man of honour, and to know that if we elect to acquit one of them, we thereby elect to condemn the other of some act of which we thought he was incapable? A pursuit which causes dilemmas such as these stands self-condemned of being hopelessly demoralising; of having a tendency, steady and powerful, to blunt the fine edge of a man's honour. And how, we may ask, could it be otherwise? Low selfishness and morbid excitement—a bracing atmosphere for any man's morals. But these are the betting man's surroundings; in this atmosphere he lives and breathes. The last charge to be brought against gambling is written in letters of blood on the history of race-courses and gaming-tables. It is that the excitement which it maintains is fatal to all noble and Christian living. I do not merely allude to the horrors which startle us now and then from our complacency. When our eye catches a paragraph in the newspapers, with the heading:—"Another suicide at Monte-Carlo," we all acknowledge that the play which led to this carried terrible moral consequences in its train. But what I would have you think of at present is the scarcely less terrible demoralisation which stops short of such consequences as these. Where one victim was impelled to self-destruction, how many stopped short with mere ruin? Where a loser resorted to suicide, were winners in no way demoralised? To winners and to losers alike, all moral distinctions become confused as the passion for excitement grows stronger. No tie, domestic or social, can stand against the wholesale deterioration which this terrible mental dram-drinking brings with it. I do not say but that the same may be the case where the field is the stock-exchange, not the gaming-table. But the one is the abuse of what is legitimate, the other begins and ends with what is evil. It is not likely that any gamblers have come to hear me. I have been addressing my remarks to two classes—to those who might be tempted to become gamblers, though as yet they have not been led away, or at least, not to gamble habitually, and to those who can contribute in their measure, as some present may contribute not a little, to the education of public opinion on this question. Is it your duty to society and to yourselves, is it your duty to those for whom Christ died, to encourage or to discountenance a practice against which the charges are so grave and so undeniable? You cannot hold that excitement for its own sake is a desirable atmosphere for men to live in; nor that greed with strong tem

examination. At this examination in 1875 the number of candidates who presented themselves was 28—a number not below the average at that time—and of these 28 candidates 19 passed. This year the number of candidates was 73, of whom 51 have passed. At the M. D. examination in 1875 the number of candidates was 10—the average at that time being about 16—and the number of M.D.'s conferred was 6. This year there were 32 candidates for the M. D., of whom 27 have passed. The numbers may not be large as compared with those of the Scottish universities; but the great increase which has occurred will probably be a considerable impediment in the way of that lowering of the examination standard which some prominent medical professors desire. The only lady whose name appears in the medical degree lists is Mary Elizabeth Pailthorpe, of the London School of Medicine and the Royal Free Hospital. This lady also obtained honours in medicine in the second class. The list of the examination for the degree of Master in Surgery (M.S.) contains only the name of Dr. W. J. Collins, who adds this to his previously high distinction. Only one candidate also has passed in "Subjects relating to Public Health"—Dr. A. Newsholme, of St. Thomas's Hospital. For the degree of Doctor of Literature (D. Lit.) there were three candidates. Of these one has passed—John Francis Davis, M.A. of New and University Colleges. Dr. Davis is the fourth London graduate who has attained this degree. After this year the conditions on which the D. Lit. degree is granted are to be greatly changed; and an original printed essay, equivalent in size to thirty-two pages of the *Quarterly Review* is to be required. The lists of honours at the B.A. and B. Sc. examinations are not yet fully published; but it may be mentioned that one lady, Miss A. L. S. Riding, has gained the second place in the first-class in Classics and the first place and prize in French. Miss Mary Brebner takes the second place in French.

NEW BOMBAY.

MR. EDWIN ARNOLD, C. S. I., gives the following description of "New Bombay" in the *Daily Telegraph*:—

The transformation effected in this great and populous capital of Western India during the past twenty years does not very plainly manifest itself until the traveller has landed. From the new lighthouse at Colaba Point, Bombay looks what it always was, a handsome city seated on two bays, of which one is richly diversified by islands, rising green and picturesque, from the quiet water, and the other has for its background the crescent of the Espianade and the bungalow-dotted heights of Malabar Hill. He who has been long absent from India and returns here to visit her sees strange and beautiful buildings towering above the yellow and white houses, and misses the old line of ramparts, and the wide expanse of Maidan behind Back Bay. But the first drive which he takes from the Apollo Bander—now called the Wellington Pier—reveals a series of really splendid edifices, which have completely altered the previous aspect of Bombay. Close to the landing-place the pretty façade of the Yacht Club—the latest addition to the city—is the first to attract attention, designed in a pleasing *mélange* of Swiss and Hindoo styles. In the cool corridors and chambers of that waterside resort we found a warm welcome to the Indian shores, and afterwards, on our way to a temporary home, passed with admiring eyes, the Secretariat, the University, the Courts of Justice, the new railway station, the Town Hall, and General Post Office, all very remarkable structures, conceived for the most part with a happy inspiration, which blends the Gothic and the Indian schools of architecture. It is impossible here to describe the features of these very striking erections in detail, or the extraordinary changes which have rendered the Bombay of today hardly recognisable to one who knew the place in the year of the Mutiny and those which followed it. Augustus said of Rome, "I found it mud; I leave it marble," and the visitor to India who traverses the Fort and the Esplanade-road after long absence might justly exclaim, "I left Bombay a town of warehouses and offices; I find her a city of parks and palaces." Even the main native streets of business and traffic are considerably developed and improved, with even more colour and animation than of old. A tide of seething Asiatic humanity ebbs and flows up and down the Bhendi bazaar, and the chief mercantile thoroughfares. Nowhere could be seen a play of livelier colours, a busier city life! Besides the endless crowds of Hindoo, Gujerati and Mahratta people coming and going, some in gay dresses, but most with next to none at all, between the rows of grotesquely-painted houses and temples, there are to be seen here specimens of every race and nation of the East. Arabs from Muscat, Persians from the Gulf, Afghans from the Northern frontier, black shaggy Biluchis, negroes of Zanzibar, islanders from the Maldives and Laccadives, Malagashes, Malays, and, Chinese, throng and jostle with Parsees in their sloping hats, with Jews, lascars, fishermen, Rajpoots, fakirs, Europeans, sepoys, and Sahibs. Innumerable carts, drawn by patient, sleepy-eyed oxen, thread their creaking way amid tram cars, buggies, victorias, palanquins, and handsome English carriages. Absolutely bewildering, under the fierce, bright, blinding sunlight of midday is this play of keen colours, and this tide of ceaseless clamorous existence. But the background of Hindoo ways and manners remains unchanged and unchangeable. Still, as ever, the motley population lives its accustomed life in the public gaze, doing a thousand things in the roadway, in the gutter, or in the little open shop, which the European performs inside his closed abode. The unclad merchant posts up his account of pice and annas with a reed upon long rolls of paper under the eyes of all the world. The barber shaves his customer, and sets right his ears, nostrils, and fingers on the side-walk. The shampooer cracks the joints and grinds the muscles of his clients wherever they happen to meet together. The Guru drones out his Sanskrit shlokes to the little class of black-eyed Brahman boys; the bansula player pipes; the sitar-singer twangs his wires; worshippers stand with clasped palms before the images of Rama and Parvati, or deck the Lingam with votive flowers; the beggars squat in the sun, rocking themselves to and fro to the monotonous cry of "Dhurrum;" the bheestiee go about with water-skins sprinkling the dust; the bhangy-coolies trot with balanced bamboos; the slim, bare-limbed Indian girls glide along with baskets full of chupatties or gouri on their heads, and with small naked babies astride upon their hips. Everywhere, behind and amid the vast commercial bustle of modern Bombay, abides ancient, placid, conservative India, with her immutable customs and deeply-rooted popular fashions derived unbroken from immemorial days. And overhead, in every open space, or vista of quaint roof-tops, and red, blue, or saffron-hued houses the feathered crowns of the date trees wave, the sacred fig swings its aerial roots and shelters the squirrel and the parrot, while the air isresonant with hordes of ubiquitous grey-necked crows, and full of the "Kites of Govinda," wheeling and screaming under a cloudless canopy of sunlight. The abundance of animal life even in the suburbs of this great capital appears wonderful, albeit so well-known and remembered of old. You cannot drop a morsel of bread or fruit but forty keen-beaked, sleek, desperately-audacious crows crowd to snatch at the spoil, and in the tamarind tree which overhangs our verandah may at this moment be counted more than a hundred red-throated parokeets, chattering and darting, like live fruit among the dark-green branches India does not change!

A visit at the house of a well-known Hindoo gentleman revealed, however, that certain social alterations are silently operating at this Indian metropolis. Sir Mungaldass Nathubhai, K. C. S. I., is of course a remarkably advanced and enlightened Hindoo, renowned for his freedom from prejudices; but twenty years ago even this courteous and kindly personage could not have received us to the intimate hospitality of his mansion as he did. Meeting us at the door of his mansion, albeit in feeble health, he led the ladies of our party up his staircase to the drawing-room, where they were at once joined by the wife and daughters of the Hindoo knight. These amiable native ladies could talk English perfectly, chatted on social topics, compared tastes in dress and tins, and in all respects observed our own usages of intercourse except in the graceful local addition that at the close of our visit they presented to their English friends deliciously fragrant boquets of roses and jasmine, and offered the aromatic *pan-supari* and the rose water. Later on in the same day we again met the daughters and sons of Sir Mungaldass at a "musical afternoon" given in a large house on Malabar Hill by a Parsee gentleman, Mr. Kabraji. Here there were assembled in a really magnificent pillared hall, paved with white and blue marble, some eighty or hundred of the leading members of Parsee, Hindoo, and Mahommedan society, including at least forty native ladies. Sir Frederick Roberts, Mr. Ilbert, Sir William Wedderburn, Mr. Justice Birdwood, and a number of English residents, mingled with the large native party on perfectly easy and equal grounds, but no London drawing-room could have presented a scene so bright in colour and character. The Parsee and Hindoo ladies, many of them personally most charming in appearance, and all gentle and graceful in demeanour, wore lovely dresses of every conceivable hue, rose colour, amber, purple, silver, gold, azure, white, green, and crimson. A Gujerati girl in red and gold sang the "Last Rose of Summer" with perfect taste to the piano played by her sister, and then a ring of Parsee maidens, in flowing silk robes and dark glossy tresses, chanted a "gold" or "song circle" softly singing in chorus, and beating time with their hands, which they moved round and round in a rhythmatical ring of singular grace. The music ended with "God Save the Queen," quite accurately sung by a number of these Indian maidens in native words, and after refreshments had been handed round, chaplets of flowers and little balls of rosebuds and the fragrant champali buds were distributed, and the well-pleased company separated by the light of innumerable oil lamps set among the shrubs and trees of the compound. If it were possible to depict the golden background of the Indian sky, and the sleeping surface of the Indian Ocean, which made the setting of this fair and friendly gathering, until the quick twilight suddenly closed upon us, some better idea might be derived of the pleasant and novel afternoon thus spent. For assuredly such a gathering is a great and signal token of the increasing friendship existing between the races; and nothing could be calculated more to impress, and gratify a native observer coming back, after many years' absence, to modern Bombay. One point was particularly noticeable to those accustomed to mark signs of the native mind. It is incumbent on Parsee ladies to wear a rather ugly white band drawn tightly over the crown and brows, and this remnant of early times has resisted even the new taste for silk stockings, satin shoes, and European ornaments. But the pretty Zoroastrians, who possess the finest and glossiest black tresses in the world, object nowadays to conceal entirely this great charm, and so the white head-band is pushed farther and farther back, until it threatens to disappear altogether under the silk sari of violet or rose, sea-green, or sapphire drawn so coquettishly over the head.

The new municipal institutions of Bombay are also very notable. In that collection of handsome and spacious halls called the "Crawford Market," fish, flesh, vegetables, flowers, fruit, and general commodities are vended in separate buildings, all kept in an admirable order and cleanliness, and all opening upon green and shady gardens. The Hindoo or European housewife finds printed lists affixed at the gates giving the day's prices. At a glance she can see what she must pay in the fishmarkets for pomfret pamaelo, surmayee, Spitee, palah, boule, shoal, bheng and all the finny varieties brought in by the quaint fishing craft of the harbour. The quotations are given for cocoanuts, plantains, pomegranates, and limes—for meat, poultry, and green stuff; and shoals of bright-eyed naked Hindoo boys attend each customer, with basket on head eager to carry their purchases. Great as the morning heat was when we strolled through the crowded thoroughfares of this fine market, everything seemed fresh and clean, and even the Mahommedan butchers' stalls as neatly kept as so many boudoirs. In the sidewalks of the place Persians with white bushy-tailed cats for sale, birdcatchers with quails, ploricans, and snipe, jungle people with monkeys and wild animals, pitch their little camps; and on all sides there seemed evidence of plentiful supplies and general well-doing. In fact, the population of Bombay, to judge from the streets and marts, are well-employed, well-fed, and contented, with few beggars about and perfect public order. Here and there, under the walls of a temple or bridge, will be seen rows of professional mendicants, exhibiting their deformed limbs or personal ailments as a means of livelihood; and strings of blind people, led in a long queue by a sharp-sighted lad, go about in the morning from shop to shop, asking for the pice, or handful of rice, which is never refused by the charitable native. But there seems little general pauperism in the busy city, and its death-rate at the present moment would be considered good even for a European city.

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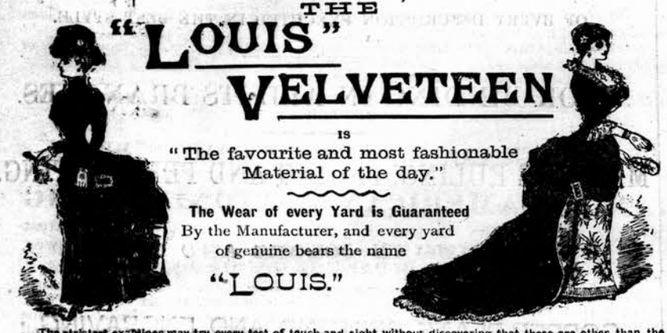

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CONTENTS:

COLOURED MAP OF INDIA.
Index to Railway Stations.
Index to places by Steamer and Dák.
ROUTE ROUND THE WORLD—
Examples of Cook's Tours Round the World.
Circular Tours between Bombay, Madras or Calcutta and Ceylon, the Straits, China and Japan.
Circular Tours between Bombay, Madras or Calcutta and Ceylon, Australia, Ceylon, the Straits, China, Japan.
THE ROUTE TO ENGLAND FROM INDIA *via* the PACIFIC.
THROUGH ROUTES AND FARES FROM BOMBAY to places in INDIA and abroad.
Table of distances on the Bolan Road.
Tonga Dáks.
Harbour Steam Ferries.
Coast Routes to and near Bombay to Goa.
DESCRIPTION OF BOMBAY.
POSTAL DIRECTORY—
Departure of Overland Mails.
Departure of Inland Mails.
Money Orders.
Inland Postage Rates.
Foreign do. do.
Foreign Parcel Post.
TELEGRAPHIC CHARGES—
Rates for Foreign Telegrams.
Rates of Charges between India and Ceylon.
Ceylon Local Telegraphic Charges.
THROUGH TRAINS—
Bombay to Nagpore, Allahabad, and Calcutta.
Calcutta, Allahabad, Nagpore, Indore, and Mhow to Bombay.
Bombay to Surat, Ahmedabad, and Bhownuggar.
Bombay and Ahmedabad to Ajmere, Indore, Mhow, Jeypore, Delhi, Agra, and Lahore.
Lahore, Delhi, Agra, Jeypore, Ajmere, and Indore to Ahmedabad.
Ahmedabad and Surat to Bombay.
Bombay and Allahabad to Cawnpore, Delhi, Lahore, and Peshawar.
Lahore to Mooltan, Sibi, and Kurrachee.
Kurrachee and Sibi to Mooltan and Lahore.
Mooltan, Lahore, and Peshawar to Delhi, Cawnpore and Allahabad.
Bombay to Poona, Sholapur, Nizam Hyderabad, Madras, and Beypore.
Beypore, Madras, Nizam Hyderabad, Sholapur, and Poona to Bombay.
Local Trains between Bombay, Coorla, Tanna, and Cullian.
Local Trains between Cullian, Tanna, Coorla, and Bombay.
Local Trains between Bombay, Mahim, Bandora, and Andaree.
Local Trains between Andaree, Bandors, Mahim, and Bombay.
RAILWAY TIME TABLES—
Bombay to Bhosawal, Hosungabad, Jubbulpore, Allahabad, Benares, Gya, Patna, and Calcutta.
Calcutta, Patna, Gya, Benares, Allahabad, Jubbulpore, Hosungabad to Bhosawal and Bombay.
Bombay to Nagpore and Raj Nandgaon.
Raj Nandgaon to Nagpore and Bombay.
Bombay to Narel, Khandala, Poona, Ahmednuggar, Munmad, Sholapur, Nizam Hyderabad, Raichore, Madras, Bangalore, Mysore, Nilgiri, and Beypore.
Southern Mahratta Railways.
Beypore, Nilgiri, Mysore, Bangalore, Madras, Raichore, Nizam Hyderabad, Sholapur and Munmad to Poona and Bombay.
Bombay to Surat, Baroda, Ahmedabad, Bhownagar, Aboo-Road, Ajmere, Indore, Mhow, Jeypore, Agra, Muttra, Delhi, Lahore, Mooltan, Peshawar, Kurrachee, and Sibi.
Sibi, Kurrachee, Peshawar, Mooltan, Lahore, Delhi, Mattra, Agra, Jeypore, Mhow, Indore, Ajmere, Aboo-Road, Bhownuggar, Ahmedabad, Baroda, and Surat to Bombay.
Bombay and Calcutta to Allahabad, Cawnpore, Agra, Gwalior, and Delhi.
Delhi, Gwalior, Agra, Cawnpore, and Allahabad to Bombay and Calcutta.
Calcutta to Azimgunge, Rajmahal, Monghyr, and Luckiserai.
Luckiserai, Monghyr, Rajmahal, and Azimgunge to Calcutta.
Benares to Byramghat, Lucknow, Cawnpore, Allighur, and Moradabad.
Moradabad, Allyghur, Cawnpore, Lucknow, and Byramghat to Benares.
Rohilkund and Kumaon Railway.
Semaria Ghat to Somastipore, Mozufferpore, and Durbunga and *vice versa*.
Calcutta to Sonapore, Diamond Harbour, and Canning and *vice versa*.
Calcutta to Ranaghat, Bongong, Ramnuggar, Damookdea, and Goalundo.
Goalundo, Damookdea, Ramnuggar, Bongong, and Ranaghat to Calcutta.
Bengal Central Railway.
Bengal and North-Western Railway.
Calcutta to Nawabgunj, Parbutipur, Rungpore, Siliguri and Darjeeling.
Darjeeling, Siliguri, Parbatipur, Rungpore, and Nawabgunj to Calcutta.
Calcutta to Kunia, Mogulhat, and Dhubri and *vice versa*.
Madras to Chingleput, Pondicherry, Tanjore, Negapatam, Trichinopoly, and Tuticorin.
Tuticorin, Trichinopoly, Negapatam, Tanjore, Pondicherry, and Chingleput to Madras.
ABSTRACT OF RAILWAY REGULATIONS AND INFORMATIONS—
Great Indian Peninsula Railway.
H. H. the Nizam's Railway.
Nagpur and Chhattisgarh State Railway.
B. B. & Central India Railway.
Bhownuggar-Gondal Railway.
Rajputana-Malwa Railway.
East Indian Railway.
Sind Punjab and Delhi Railway.
Indus Valley, Khandahar, and Punjab Northern Railways.
Madras Railway.
Mysore State Railway
South Indian Railway.
Oudh and Rohilkund Railway
Patna and Gya State Railway.
Tirhoot State Railway.
Calcutta and South-Eastern State Railway.
Nulhati State Railway.
STEAM NAVIGATION COMPANIES—
P. and O. Steam Navigation Co. Bombay to Suez and Brindisi, Venice or London.
Venice, Brindisi or London to Suez and Bombay.
Calcutta to Suez and *vice versa*.
Bombay to Shanghai and *vice versa*.
Bombay to Australia and *vice versa*.
Rates of Passage Money.
Compagnie des Messageries Maritimes—Calcutta to Marseilles and *vice versa*.
Rates of Passage Money.
ustro-Hungarian Lloyd's Steam Navigation Co.—
Bombay to Brindisi and Trieste Trieste to London.
Alexandria to Cyprus.
Rates of Passage Money.
Florio Rubattino Steam Navigation Co.—
Bombay to Messina, Naples, Leghorn and Genoa.
Rates of Passage Money.
Anchor Line of Steamers—
Bombay to Liverpool.
Rate of Passage Money.
Hall Line of Steamers—
Bombay to Liverpool.
Rates of Passage Money.
Clan Line of Steamers—
Bombay to Liverpool.
Rates of Passage Money.
Campagnie Nationale De Navigation.—
Rates of Passage Money.
The Euphrates and Tigris Steam Navigation Co.—
Rates of Passage Money.
British India Steam Navigation Co.—
Bombay to Madras, &c., and Calcutta and *vice versa*.
Bombay to Kurrachee, Bushire and Bussorah and *vice versa*.
Calcutta to Chittagong, Akyab and Rangoon and *vice versa*.
Calcutta to Moulmein, Malacca and Singapore and *vice versa*.
Madras to Vizagapatam and Rangoon.
Rates of Passage Money.
Irrawady Flotilla Co.—
Rangoon to Mandalay and Bassein and *vice versa*.
The River Steam Navigation Co.—
From Calcutta to Serajgunge, &c., to Debrooghur.
Rates of Passage Money.
The India General Steam Navigation Co.—
Calcutta to Assam.
Calcutta to Cachar.
Rates of Passage Money.
Calcutta to Cattack (*via* Chandbaly).
Rates of Passage Money.
Midnapur Canal Daily Steam Service.
Revilgunj and Patna by the Rivers Gogra and Ganges.
Routes from Calcutta to Cachar.
Gowhatti and Shillong Government Bullock Train and Passenger Services.
Rates of Passage Money.
ROUTES BY STEAMERS.
ROUTES IN THE BOMBAY PRESIDENCY—
Routes from Ahmedabad.
Do. from Ahmednuggur (Deccan).
Do. from Hingolee to Aurungabad *via* Jalna.
Do. from Aurungabad (Deccan).
Do. from Aurungabad to Ahmednuggur.
Do. from Mominabad to Jalna.
Do. from Aurungabad to Bheer
Do. from Asseerghur.
Do. from Baroda.
Do. from Belgaum.
Do. from Bhooj.
Do. from Bombay.
Do. from Dapoolee.
Do. from Deesa.
Do. from Dharwar.
Do. from Gogha.
Principal Routes in or passing through the Kaira Collectorate and Panch Mahals
Routes from Kolhapoor.
Do. from Neemuch.
Do. from Poona.
Do. in Kattywar.
Do. from Sattara.
Do. from Secunderabad to Hingolee *via* Nandair Degaloor, and Jogiapett.
Do. from Secunderabad to Mussilipatam *via* Bezoara.
Do. from Surat.
ROUTES IN THE CENTRAL PROVINCES.
Horse Carriage Dak Association.
Punjab Van Dak.
Dak-bearer Service.
ROUTES IN THE NORTH-WEST PROVINCES.—
From Saharanpore to Dehra, Mussoori, and Landour.
To Naini Tal and Almorah.
ROUTES TO THE PUNJAB.
Amballa to Kalka, Dugs hai, Kasaoli, and Simla.
Jullundhar Cantonments to Dharmsala.
Dharmsala to Kokeir in Lahou (through) Kulu Valley.
Lahore to Ferozepore.
PASSENGER SERVICE, SIMLA AND UMBALLA.
ROUTES TO KASHMERE.
BOMBAY TRAMWAY FARES.
RATES OF BOAT FARES for Bombay Harbour.
SCALE OF PALANQUIN FARES.
AUTHORISED RATES for BUGGY Shigram, Cab, and Victoria.

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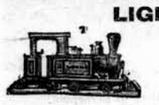

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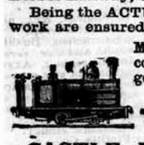

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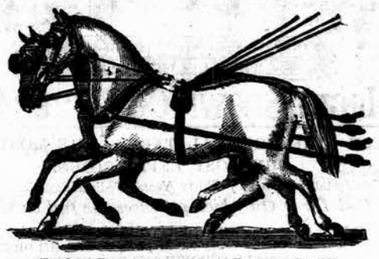

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